

ANNUAL REPORT  
OF THE  
AUDITOR OF THE STATE  
OF  
NORTH CAROLINA

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1927



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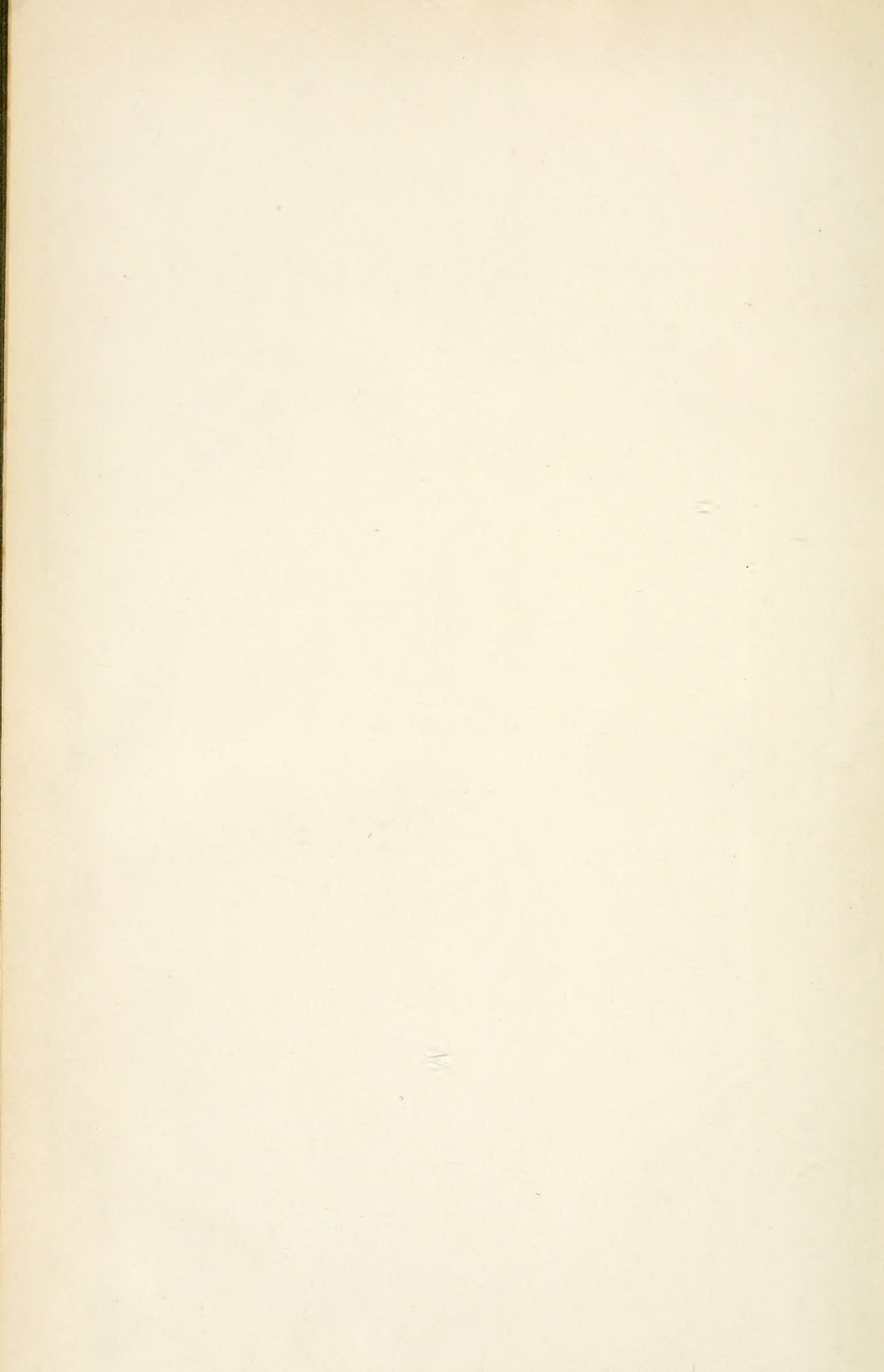


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ANNUAL REPORT  
OF THE  
STATE AUDITOR  
OF  
NORTH CAROLINA  
FOR THE  
FISCAL YEAR ENDED JUNE 30, 1927



BAXTER DURHAM, State Auditor  
RALEIGH

ANNUAL REPORT

OF THE

STATE AUDITOR

OF

NORTH CAROLINA

FOR THE

RALEIGH  
EDWARDS & BROUGHTON COMPANY  
1929



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EASTERN DUNN/M. State Auditor  
RALEIGH

LETTER OF TRANSMITTAL

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THE STATE OF NORTH CAROLINA  
DEPARTMENT OF THE STATE AUDITOR

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*To His Excellency, A. W. McLEAN,  
Governor of North Carolina.*

SIR:—I have the honor to submit the annual report of the State Auditor for the year ending June 30, 1927.

Respectfully submitted,

*Barton Durham*

*State Auditor.*

RALEIGH, NORTH CAROLINA,  
January 3, 1929.

155324



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## PART ONE

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STATEMENT OF OPERATIONS DURING THE YEAR AND  
CASH POSITION OF ALL FUNDS AT JUNE 30, 1927

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## ARRANGEMENT OF MATERIAL

In order to show clearly the receipts and disbursements of each spending agency, or undertaking of the State, a functional rather than alphabetical arrangement is used. The same arrangement serves both receipts and disbursements, but for convenience, these are presented separately, the disbursements preceding the receipts.

These agencies or undertakings are grouped under thirteen heads or activities. The recapitulation is given first, followed by summaries which in most cases are supported by detailed analyses. Each summary contains a series of code numbers, one for every item appearing thereon, constituting a direct reference to the detail on the individual analyses. In some instances, particularly with regard to receipts, no supporting analyses appear, since the detail would consist of but one item, and hence furnish no more information than that shown in the summary.

The activities or heads under which the agencies or undertakings are grouped are as follows:

- I. *General Administration.*
- II. *Protection to Person and Property.*
- III. *Development and Conservation of Natural Resources.*
- IV. *Conservation of Health and Sanitation.*
- V. *Highways.*
- VI. *Charities, Corrections and Welfare.*
- VII. *Education.*
- VIII. *Parks, Sites and Reservations.*
- IX. *Pensions, Public Printing and Miscellaneous.*
- X. *Public Service Enterprises.*
- XI. *Interest, Discount and Premiums.*
- XII. *General Non-Governmental Costs.\**
- XIII. *Federal, Trust and Revolving Funds.*

## DEFINITION OF TERMS

In presenting the statements of receipts and disbursements effort has been made to avoid technical accounting terms. In some instances this has been difficult, and in order to clear up possible ambiguity, comments explanatory of captions used in the statements, are given below.

### Captions on Disbursement Statements

**Current expense.** Expenditures from the general fund for current operations, i.e., maintenance costs.

**Outlay from bond sales.** Self-explanatory. Includes special funds expended solely for additions and permanent improvements as opposed to current operations.

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\*Carried under Receipts as "Miscellaneous Non-revenue Receipts."

**Refunds of General Fund Revenue Collected in Error.** Self-explanatory.

**General Fund non-cost disbursements.** These relate to disbursements offset by corresponding non-revenue receipts and chargeable to the general fund. For example, a department sells an automobile, turns the proceeds back to the Treasurer to the credit of the general fund, and then spends this money as a part of and in conjunction with its regular appropriation.

**Special Fund non-cost disbursements.** Same as above except that the offsetting receipts are credited to a special fund instead of to the general fund. For example, the Automobile License Bureau in 1923 turned over (disbursed) a balance of its own expense allowance fund amounting to \$600,000 to the credit of the Highway Fund. This is neither an expense to the State when disbursed by the Automobile License Bureau, nor a revenue when received by the Highway Commission.

#### **Captions on Receipts Statements**

**General fund revenue receipts.** Relate to collections and cash receipts turned in to the State Treasury to the credit of the general fund, applicable to the current support of the State Government. Income taxes are an example of this class of receipts.

**Special fund revenue receipts.** Relate to receipts credited to a special fund to be used for a special purpose as designated in the law. Receipts from automobile licenses set aside for highway purposes illustrate this type of receipts.

**General fund refunds on expense.** These refunds are in effect reimbursements, i.e., repayment to the State of moneys previously expended by it; consequently, they cannot be classed as true revenues. An example of this type of refund is moneys paid the State by Institutions to offset the State's expense for its audits of such Institutions.

**General fund non-revenue receipts.** These are receipts and applicable to the general fund, but considered non-revenue producing, since they are offset by corresponding disbursements. For example, should the Library Commission be repaid by a county for a traveling library loaned to and lost by the county, such moneys would be classed as a general fund non-revenue receipt, the amount being an offset against the cost of replacement rather than a revenue.

**Special fund non-revenue receipts.** These are identical with the above except that such receipts are applicable to a special fund instead of the general fund. Moneys from highway bonds is an example of this class of non-revenue receipts. It is non-revenue by reason of the fact that at some date these bonds must be paid for.

# STATEMENT OF OPERATIONS DURING YEAR AND CASH POSITION OF ALL FUNDS AT JUNE 30, 1927

## OPERATIONS OF GENERAL FUND:

Cash Balance July 1, 1926.....	\$ 1,269,824.04
Credits to General Fund during fiscal year.....	16,220,756.69
Balance and Credits.....	\$17,490,580.73
Charges to General Fund during fiscal year.....	16,086,997.78
Cash Balance June 30, 1927.....	\$ 1,403,582.95

## OPERATIONS OF OTHER SPECIAL FUNDS:

Cash Balance July 1, 1926.....	\$15,991,788.57
Credits to Other Special Funds during fiscal year.....	73,982,549.19
Balance and Credits.....	\$89,974,337.76
Charges to Other Special Funds during fiscal year.....	71,865,068.04
Cash Balance June 30, 1927.....	18,109,269.72
General and Special Funds—Warrants Outstanding.....	620,116.17

## CASH POSITION OF ALL FUNDS:

General Fund Balance.....	\$ 1,403,582.95
Other Special Funds Balance.....	18,109,269.72
Warrants Outstanding.....	620,116.17
Treasurer's Cash June 30, 1927.....	\$ 20,132,968.84*

\*Includes deferred cash items of \$20,139.70.

# STATE TREASURER'S CASH ACCOUNT

STATE OF NORTH CAROLINA

*In Account With*

B. R. LACY, STATE TREASURER

*July 1, 1923 to June 30, 1927*

## CHARGES TO STATE TREASURER:

Cash on hand July 1, 1926.....	\$ 17,913,403.73
Deduct: Auditor's warrants outstanding June 30, 1926.....	651,791.12

## REVENUE RECEIPTS:

\$ 17,261,612.61

General fund revenue.....	\$13,417,702.05
Less Refunds of revenue.....	176,718.86
	<u>\$13,240,983.19</u>
Special funds revenue.....	16,022,557.97

Total revenue receipts.....\$29,263,541.16

## NONREVENUE RECEIPTS:

General funds.....	\$ 2,714,161.39
Less transfers.....	42,607.95
	<u>\$ 2,671,553.44</u>
Other special and federal items.....	\$12,959,991.22
Less transfers.....	4,349,482.14

Other special and federal items net.....	8,610,509.08
From bonds sold net.....	45,000,000.00

Total nonrevenue receipts.....56,282,062.52

85,545,603.68

Charges to State Treasurer.....\$102,807,216.29

## CREDITS TO STATE TREASURER:

### Expense Disbursements:

General fund expense.....	\$13,147,093.23
Less expense refunds.....	88,893.25

General fund expense net.....	\$13,058,199.98
Special fund expense.....	30,641,450.68

Total.....\$43,699,650.66

## NON-COST DISBURSEMENTS:

General fund.....	\$ 2,763,185.69
Less transfers.....	42,607.95

General fund net.....	\$ 2,720,577.74
Special fund.....	\$39,254,491.02
Less Transfers.....	4,349,482.14
Special fund net.....	34,905,008.88
Outlay from bond sales.....	1,969,126.34

Total non-cost disbursements.....39,594,712.96

Total Auditor's disbursement credits.....	\$83,294,363.62
Deduct: Auditor's warrants outstanding June 30, 1927.....	620,116.17

Net credits to State Treasurer.....82,674,247.45

Cash in hands of State Treasurer per Auditor's books June 30, 1927.....\$20,132,968.84\*

\* Includes deferred Cash Items amount \$20,139.70.

## SPECIAL FUND BALANCES

YEAR ENDING JUNE 30, 1927

Highway Construction	\$ 8,261,300.01
Highway Maintenance	6,281,250.15
Chowan River Bridge Building Fund	* 600,000.00
Auto Building Fund	66,969.81
Auto Accessory Fund	31.82
Auto Building Completion Fund	4,409.81
Amortization of Debit Balance	450,000.00
Department of Agriculture	86,310.87
Gasoline Inspection	29,665.88
Oil Inspection	6,849.18
Bank Examiners	30,747.31
Auto Theft Fund	41,639.97
Insurance Department	66,309.28
Rockefeller Memorial Fund (Board of Charities and Public Welfare)	1,084.62
Federal Funds:	
Maternity and Infancy (Board of Health)	8,464.04
Board of Health:	
Maternity and Infancy	7,347.34
Rockefeller Fund	330.41
Audubon Society	495.50
Civil Engineers and Land Surveyors	8,349.90
Land Titles, Assurance of	1,574.37
Unclaimed Bank Dividend and Deposits	225.82
Bus Regulation Depository Account	25,328.00
State Warehouse System, Principal	27,237.05
State Warehouse System, Supervision	29,935.08
Perm. Impr. (Acts prior to 1925):	
Agricultural Building Annex	10.33
Morrison Training School	4.78
Perm. Impr. (Acts of 1925)	213,597.69
Perm. Impr. (Emergency Loan Fund)	* 450,210.79
Morrison Training School, Depository Account	100.07
State Loan Fund, Board of Education	13,776.68
Special School Building Fund (Acts prior to 1925)	619,462.40
Special School Building Fund (Acts of 1925)	243,804.81
Pensions, Confederate Veterans	48,151.00
Rodman Trust Fund for Scholarships	.04
General Fund Bond Interest	609,324.75
Highway Bond Interest	1,973,458.18
Special School Building Bond Interest	* 389,318.28
General Fund Bond Redemption	201,000.00
World War Veteran's Loan Fund	* 102,186.29
N. C. Real Estate Commission	4,128.40
Total	<u>\$17,760,959.99</u>

\*Overdraft.

# LONG TERM INDEBTEDNESS

YEAR ENDING JUNE 30, 1927

BONDS	Amount Outstanding
<i>Description—Maturity Date</i>	
GENERAL FUND:	
State Hospital, 4s:	
Mature July 1, 1949 .....	\$ 500,000.00
Refunding, 4s:	
Mature July 1, 1950 .....	3,430,000.00
Administrative Building, 4s:	
Mature July 1, 1951 .....	250,000.00
School for Feeble Minded, 4s:	
Mature July 1, 1951 .....	60,000.00
Refunding, 4s:	
Mature January 1, 1953 .....	550,000.00
Improvement, 4s:	
Mature July 1, 1953 .....	1,142,500.00
Educational and Charitable Institutions Improvement (Serial), 4s:	
Mature July 1, 1925 to July 1, 1936 .....	1,169,500.00
Educational and Charitable Institutions, 4½s:	
Mature October 1, 1963 .....	3,049,000.00
Caswell Training School, 4s:	
Mature July 1, 1927 .....	75,000.00
Training School for Girls and Women, 4s:	
Mature July 1, 1927 .....	25,000.00
Educational and Charitable Institutions, 5s:	
Mature July 1, 1961 .....	3,372,000.00
Educational and Charitable Institutions, 4½s:	
Mature July 1, 1962 .....	3,373,000.00
Educational and Charitable Institutions, 4½s:	
Mature October 1, 1963 .....	7,100,000.00
Educational and Charitable Institutions, 4½s:	
Mature January 1, 1966 .....	5,125,000.00
Public Improvement, 4¾s:	
Mature October 1, 1963 .....	500,000.00
State Funding, (Serial), 5s:	
Mature February 1, 1937-42-47-52 .....	4,500,000.00
	<hr/> \$34,221,000.00
GENERAL FUND NOTE ACCOUNT:	
Debit Balance Notes, 4½s:	
Mature July 1, 1926 to 1935 .....	\$ 9,038,000.00
	<hr/> 9,038,000.00
SPECIAL SCHOOL BUILDING LOAN:	
Special School Building (Serial), 4½s:	
Mature January 1, 1927 to 1947 .....	\$ 4,835,000.00
Special School Building (Serial), 4½s:	
Mature January 1, 1931 to 1950 .....	5,000,000.00
Special School Building (Serial), 4½s:	
Mature January 1, 1932-1951 .....	5,000,000.00
	<hr/> 14,835,000.00

## STATE AUDITOR'S REPORT, 1927

## HIGHWAY:

Highway Construction (Serial), 4½s:	
Mature July 1, 1932 to July 1, 1962 .....	\$25,000,000.00
Highway Construction (Serial), 5s:	
Mature July 1, 1931, 1941, 1951, 1961 .....	4,552,600.00
Highway Construction (Serial), 4½s:	
Mature January 1, 1933 to 1937 .....	1,250,000.00
Highway Construction (Serial), 4¾s:	
Mature January 1, 1938 to 1952 .....	3,750,000.00
Highway Construction (Serial), 4½s:	
Mature January 1, 1934 to 1964 .....	25,000,000.00
Highway Construction (Serial), 4½s:	
Mature January 1, 1936 to 1949 .....	10,000,000.00
Temporary Highway Serial Bonds, 4½s .....	447,000.00
Highway Construction (Serial), 4½s:	
Mature July 1, 1930 to 1938 .....	5,000,000.00
Highway Construction (Serial), 4½s:	
Mature July 1, 1930 to 1949 .....	10,000,000.00
Highway Construction (Serial), 4s:	
Mature January 1, 1929 to 1938 .....	\$10,000,000.00\$94,999 500 0
Total long term indebtedness .....	\$ 153,093,600.00
Short term indebtedness Highway Notes .....	10,000,000.00
Total State Debt .....	\$ 163,093,600.00

**RECAPITULATION**  
**CLASSIFICATION OF ALL DISBURSEMENTS—INCLUDING BOND ISSUES**  
*July 1, 1926 to June 30, 1927*

	DISBURSEMENTS					DISBURSEMENT SOURCES			
	Current General Fund Expense	Current Special Fund Expense	Outlay from Bond Sales	Refunds of General Fund Revenue Collected in Error	General Fund Non-Cost Disburse- ments	Special Fund Non-Cost Disburse- ments	From General Fund	From Special Fund	From Federal Fund
I. General Administration.....	\$ 949,851.90	\$ 492,823.32	\$ 6,713.72	\$ 175,908.86	\$ 107,471.90	\$-----	\$ 1,233,232.66	\$ 499,537.04	\$-----
II. Protection of person and property-----	233,073.21	503,195.21	-----	810.00	29,832.01	580,494.14	263,715.22	1,083,689.35	-----
III. Development and conserva- tion of natural resources-----	240,889.73	492,982.69	20,000.00	-----	71,165.90	-----	312,055.63	512,982.69	-----
IV. Conservation of health and sanitation-----	515,192.82	-----	87,541.10	-----	166,092.26	1,540.96	681,285.08	89,082.06	-----
V. Highways-----	-----	29,115,999.13	600,000.00	-----	-----	20,670,573.61	-----	50,386,572.74	-----
VI. Charities, Correction and Welfare-----	2,590,524.85	-----	323,192.48	-----	169,713.82	542,350.42	2,760,238.67	865,542.90	-----
VII. Education-----	4,165,206.44	-----	929,329.04	-----	2,150,881.51	8,742.95	6,316,087.95	938,071.99	-----
VIII. Parks, sites and reservation. IX. Pension, Public Printing and miscellaneous-----	1,050.00	-----	-----	-----	-----	-----	1,050.00	-----	-----
X. Public service enterprises-----	1,227,545.78	-----	-----	-----	68,028.29	1,422,028.85	1,295,574.07	1,422,028.85	-----
XI. Interest, discount and pre- miums-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
XII. General non-governmental costs-----	2,252,582.50	-----	-----	-----	-----	6,452,281.01	2,252,582.50	6,452,281.01	-----
XIII. Federal trust and revolving funds-----	971,176.00	-----	2,350.00	-----	-----	2,733,904.63	971,176.00	2,736,254.63	-----
-----	-----	36,450.33	-----	-----	-----	6,842,574.45	-----	6,773,249.05	\$ 105,775.73
Total all disbursements.....	\$13,147,093.23	\$30,641,450.68	\$ 1,969,126.34	\$ 176,718.86	\$ 2,763,185.69	\$39,254,491.02	\$16,086,997.78	\$71,750,292.31	\$ 105,775.73

## I. SUMMARY OF DISBURSEMENTS—GENERAL ADMINISTRATION

July 1, 1926 to June 30, 1927

	DISBURSEMENTS					DISBURSEMENT SOURCES		
	Current General Fund Expense	Current Special Fund Expense	Outlay from Bond Sales	Refunds of General Fund Revenue Collected in Error	General Fund Non-Cost Disbursements	Special Fund Non-Cost Disbursements	From General Fund	From Special Fund
I. GENERAL ADMINISTRATION:								
1. Legislative:								
a. Legislature.....	\$ 131,733.06	\$-----	\$-----	\$-----	\$ 47.50	\$-----	\$ 131,780.50	\$-----
2. Executive Department:								
a. Salaries and office expense.....	17,970.83	-----	-----	-----	50.00	-----	18,020.83	-----
b. Pardon Commission, Salaries and expense.....	5,880.00	-----	-----	-----	-----	-----	5,880.00	-----
c. Salary and Wage Commission.....	4,399.14	-----	-----	-----	-----	-----	4,399.14	-----
d. Budget Bureau.....	30,690.64	-----	-----	-----	-----	-----	30,690.64	-----
e. County Advisory Commission.....	6,218.32	-----	-----	-----	10.00	-----	6,228.32	-----
3. State Auditor's Department:								
a. Administrative (including Pension Bureau) and Institutional Auditing.....	46,472.79	-----	-----	-----	15,512.89	-----	61,985.68	-----
4. Department of State Treasurer.....	34,527.25	-----	-----	-----	45.00	-----	34,572.25	-----
5. Collection of Revenue:								
a. State Department of Revenue.....	158,790.49	-----	-----	109,951.69	30,000.00	-----	358,742.18	-----
b. Motor Vehicle Bureau expense.....	-----	370,573.61	-----	-----	-----	-----	-----	370,573.61
c. Motor Vehicle Building and equipment.....	-----	69,345.44	-----	-----	-----	-----	-----	69,345.44

## SUMMARY OF DISBURSEMENTS

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d. Motor Vehicle Completion Fund (equipment).....	42,936.09						42,936.09
e. Motor Vehicle Accessory Fund (accessories).....	9,968.18						9,968.18
f. Refund of State Taxes paid in error.....		2,297.49					2,297.49
6. Other Finance Offices and Accounts:							
a. Expense of bond sales.....			43,967.23				43,967.23
7. Law Office Accounts:							
a. Attorney General's Department.....	11,948.91			1,312.00			13,260.91
8. Department of State:							
a. Salaries and expense.....	22,283.35	3,549.68					25,843.03
9. Judicial:							
a. Supreme Court:							
1. Departmental.....	26,250.20						26,250.20
2. Justices.....	34,374.60						34,374.60
3. Judicial Conferences.....	153.32						153.32
b. Superior Court:							
1. Judges' salaries and exp.....	155,720.67						155,720.67
2. Solicitors' Salaries.....	105,000.00						105,000.00
10. Elections:							
a. Board of Elections.....	3,211.48	110.00					3,321.48
11. General Expenditures:							
a. Buildings and Grounds.....	69,777.19		13,283.00				83,060.19
b. Telephone and telegraph.....	10,088.07		2,845.00				12,933.07
c. Governor's Mansion, Grounds and auto.....	17,371.95		85.80				17,457.75
d. Insurance on State property.....	53,426.40		313.48				53,739.88
e. Rental of private property.....	3,553.24						3,553.24
f. Buildings and grounds—repairs to Mansion.....							
		6,713.72					6,713.72
	\$ 949,851.90 \$	492,823.32 \$	6,713.72 \$	175,908.86 \$	107,471.00 \$	\$ 1,233,232.66 \$	499,537.04 \$

## II. SUMMARY OF DISBURSEMENTS—PROTECTION TO PERSON AND PROPERTY

July 1, 1926 to June 30, 1927

	DISBURSEMENTS					DISBURSEMENT SOURCES		
	Current General Fund Expense	Current Special Fund Expense	Outlay from Bond Sales	Refunds of General Fund Revenue Collected in Error	General Fund Non-Cost Disbursements	Special Fund Non-Cost Disbursements	From General Fund	From Special Fund
II. PROTECTION TO PERSON AND PROPERTY:								
1. Military:								
a. Adjutant General's Department.....	\$ 6,195.74	\$	\$	\$	\$	\$	\$ 6,195.74	\$
b. State Guard:								
1. Regular appropriation.....	124,966.00				29,345.52		154,311.52	
2. Special Emergency.....	1,448.37						1,448.37	
2. Regulation for Protection to Person and Property:								
a. Bank examination.....		47,846.10						47,846.10
b. Corporation commission, rates, etc.....	59,022.97						59,022.97	
c. Insurance Department.....	32,186.52	244,251.85		810.00	486.49		33,483.01	244,251.85
d. Auto theft Fund.....		144,292.49						144,292.49
e. Department of Agriculture:								
1. Oil Inspection.....		29,380.36				70,000.00		99,380.36
2. Gasoline Inspection (salary).....		36,647.81				500,000.00		536,647.81
f. State Standard Keeper							83.32	
g. Tubercular Cattle in dem- nity.....		83.32						
h. Tick eradication.....	5,110.64						5,110.64	
i. North Carolina Firemen's Association.....	1,585.50						1,585.50	
	1,875.00						1,875.00	

j. Bus regulation Depository Account.....							10,494.14		10,494.14
k. Transportation and Advisory Commission.....	599.15							599.15	
l. N. C. Real Estate Commission.....		776.60							776.60
	\$ 233,073.21	\$ 503,195.21	\$	\$ 810.00	\$ 29,832.01	\$ 580,494.14	\$	\$ 263,715.22	\$ 1,083,689.35

### III. SUMMARY OF DISBURSEMENTS—DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES

III. DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES:									
1. Agriculture:									
a. Department of Agriculture proper.....	\$	\$ 443,147.87	\$	\$	\$	\$	\$	\$ 443,147.87	\$
b. Agricultural Extension (State Funds).....	174,959.71							174,959.71	
2. Department of Conservation and Development.....	50,590.02				71,165.90			121,755.92	
3. Fisheries Commission Board.....		49,834.82	20,000.00						69,834.82
4. Agricultural Experiment Landscap Fund.....	7,500.00							7,500.00	
5. Fish Comm. Bd. of Shell Fish Sanitation.....	7,800.00							7,800.00	
	\$ 240,889.73	\$ 492,982.69	\$ 20,000.00	\$	\$ 71,165.90	\$	\$	\$ 312,055.63	\$ 512,982.69

## IV. SUMMARY OF DISBURSEMENTS—CONSERVATION OF HEALTH AND SANITATION

July 1, 1926 to June 30, 1927

	DISBURSEMENTS					DISBURSEMENT SOURCES		
	Current General Fund Expense	Current Special Fund Expense	Outlay from Bond Sales	Refunds of General Fund Revenue Collected in Error	General Fund Non-Cost Disbursements	Special Fund Non-Cost Disbursements	From General Fund	From Special Fund
IV. CONSERVATION OF HEALTH AND SANITATION:								
1. State Board of Health.....	\$ 318,961.96	\$	\$	\$	\$ 21,000.69	-----	\$ 339,962.65	-----
2. State Laboratory of Hygiene.....	68,257.40				31,382.10	-----	99,639.50	-----
3. N. C. Sanatorium for Tuberculosis.....	108,934.11		87,541.10		113,709.47	1,540.96	222,643.58	89,082.06
4. Tubercular extension work.....	19,039.35						19,039.35	-----
	\$ 515,192.82	-----	\$ 87,541.10	-----	\$ 166,092.26	1,540.96	\$ 681,285.08	\$ 89,082.06

## V. SUMMARY OF DISBURSEMENTS—HIGHWAYS

V. HIGHWAYS:								
1. State Highway Commission, Maintenance.....	\$	\$13,201,319.14	\$	\$	\$	\$ 370,573.61	-----	\$13,571,892.75
2. State Highway Commission, Construction.....		15,914,679.99				20,000,000.00	-----	35,914,679.99
3. Chowan River Bridge Building Fund.....			600,000.00			300,000.00	-----	900,000.00
	\$	\$29,115,999.13	\$ 600,000.00	\$	\$	\$20,670,573.61	-----	\$50,386,572.74

## SUMMARY OF DISBURSEMENTS

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## VI. SUMMARY OF DISBURSEMENTS—CHARITIES, CORRECTIONS AND WELFARE

VI. CHARITIES, CORRECTIONS AND WELFARE:									
1. State Board of Charities and Public Welfare:	\$	31,645.34	\$		\$	495.50	\$	32,140.84	\$
a. Expense of Department.....		31,199.56				15.00		31,214.56	
b. Mother's Aid.....									
2. State Child Welfare Commission:									
a. Child Welfare Commission proper.....		23,098.25						23,098.25	
b. Survey account.....		2,350.43						2,350.43	
3. Care of Children in institutions:									
a. Oxford Orphan Asylum (White).....		30,000.00						30,000.00	
b. Oxford Orphanage (Colored).....		19,999.99						19,999.99	
4. Care and Education of Blind and Deaf:									
a. N. C. School for Blind and Deaf—Raleigh.....		141,364.26		37,626.21		15,650.68		157,014.94	37,626.21
b. N. C. School for Deaf—Morganton.....		128,811.09		371.54		7,844.39		136,655.48	371.54
c. Indigent Pupils (Charged to Counties).....						11,137.42	1,993.02	11,137.42	1,993.02
d. Aid to Blind Students in Universities.....		1,863.00				37.00		1,900.00	
5. Special Hospitals:									
a. State Hospital for Insane—Raleigh.....		481,300.00		2,844.04		82,841.08	512,194.02	564,141.08	515,038.06
b. State Hospital for Insane—Morganton.....		410,822.69		49,486.69		21,231.59	1,932.58	432,054.28	51,419.27
c. State Hospital for Insane—Goldsboro.....		247,694.47		10,573.09		12,613.48		260,307.46	10,573.09

VI. SUMMARY OF DISBURSEMENTS—CHARITIES, CORRECTIONS AND WELFARE—Continued  
July 1, 1926 to June 30, 1927

	DISBURSEMENTS					DISBURSEMENT SOURCES			
	Current General Fund Expense	Current Special Fund Expense	Outlay from Bond Sales	Refunds of General Fund Revenue Collected in Error	General Fund Non-Cost Disbursements	Special Fund Non-Cost Disbursements	From General Fund	From Special Fund	From Federal Fund
VI. CHARITIES, CORRECTIONS AND WELFARE:—Continued									
5. Special Hospitals:—Continued									
d. N.C. Orthopaedic Hospital.	\$ 73,729.03	\$	\$ 1,000.00		\$	\$ 1,892.07	\$ 75,612.10	\$ 1,000.00	
e. Caswell Training School.	119,463.73		41,937.94		5,747.54		125,211.27	41,937.94	
f. Soldier's Home.	61,000.00						61,000.00		
g. Confederate Women's Home.	13,862.00		3,486.00				13,862.00	3,486.00	
6. Correctional Institutions:									
a. State Prison (Central Prison)	515,302.37		54,299.91			1,340.00	515,302.37	55,639.91	
b. State Home and Industrial School for Girls	102,149.08		20,740.97		905.24	22,464.10	103,054.32	43,205.07	
c. Stonewall Jackson Training School for boys	126,789.57		24,476.99		6,753.99		133,543.56	24,476.99	
d. Morrison Training School.	12,616.13				2,289.18		14,915.31		
e. Eastern Carolina Training School.	12,033.11		2,393.09		135.00	2,436.70	12,168.11	2,393.09	
f. State Prison (Caledonia).			67,453.78					69,880.48	
g. State Prison (Cary).			6,502.23					6,502.23	
7. Criminals:									
a. Fugitives from Justice.	3,439.75				114.66		3,554.41		
	\$ 2,590,524.85	\$	\$ 323,192.48	\$	\$ 169,713.82	\$ 542,350.42	\$ 2,760,238.67	\$ 865,542.90	\$

## VII. SUMMARY OF DISBURSEMENTS—EDUCATION

VII. EDUCATION:									
1. State Public School Fund, Equalizing Fund	\$ 1,500,000.00	\$	\$	\$	\$	\$ 1,500,000.00	\$		\$
2. State Public School Fund, Rural High School	109,999.91					109,999.91			
3. State Public School Fund, Teachers' Training Fund	65,044.05					65,044.05			
4. State Public School Fund, Rural Libraries	3,750.00					3,750.00			
5. State Public School Fund, Vocational Education	143,425.53				2,355.50	145,781.03			
6. State Public School Fund, Division of Negro Education	13,728.01					13,728.01			
7. State Public School Fund, Division of Publication	3,672.04					3,672.04			
8. State Public School Fund, Division of School Inspection	19,270.37					19,270.37			
9. State Public School Fund, Division of School Organization and Civics	18,186.31				4,861.59	23,047.90			
10. State Public School Fund, Educational Commission	11,766.04					11,766.04			
11. State Public School Fund, Division of Teacher Training	14,453.43					14,453.43			
12. State Public School Fund, Division of Certification and Finance	24,525.38				60.00	24,585.38			
13. State Public School Fund, Superintendent of Public In- struction	19,998.05				300.00	20,298.05			
14. State Public School Fund, State Board of Vocational Education	14,961.85				27.50	14,989.35			
15. State Public School Fund, Textbook Commission	1,495.87					1,495.87			

VII. SUMMARY OF DISBURSEMENTS—EDUCATION—Continued  
July 1, 1926 to June 30, 1927

	DISBURSEMENTS					DISBURSEMENT SOURCES			
	Current General Fund Expense	Current Special Fund Expense	Outlay from Bond Sales	Refunds of General Fund Revenues Collected in Error	General Fund Non-Cost Disburse- ments	Special Fund Non-Cost Disburse- ments	From General Fund	From Special Fund	From Federal Fund
VII. EDUCATION:—Continued									
16. State Public School Fund, Board of Equalizing Fund.....	\$ 25,259.34	\$		\$	\$ 10,122.56	\$	\$ 10,122.56	\$	
17. Historical Commission.....					526.55		25,785.89		
18. Educational Institutions									
a. University of North Carolina.....	799,948.07		284,428.10		522,386.96	1,133.69	1,322,335.03	285,561.79	
b. N. C. State College of A. and E.....	399,999.00		153,485.69		334,951.55	5,000.00	734,950.55	158,685.69	
c. N. C. College for women.....	422,997.84		407,885.80		707,074.53	1,000.00	1,130,072.37	408,885.80	
d. East Carolina Teacher's College.....	155,397.38		8,643.20		177,218.10		332,715.48	8,643.20	
e. Negro A. and T. College.....	64,961.58		25,186.36		88,848.85	63.00	153,810.43	25,249.36	
f. Cullowhee State Normal School.....	48,494.88		15,287.14		61,900.48	319.93	110,395.36	15,607.07	
g. Appalachian S t a t e Normal School.....	51,504.18		9,040.84		74,373.34		125,877.52	9,040.84	
h. Fayetteville State Nor- mal School (Negro).....	35,818.20		1,172.03		46,331.59		82,149.79	1,172.03	
i. Elizabeth City State Nor- mal School (Negro).....	36,972.32		7,370.69		40,851.31	1,226.33	77,823.63	8,597.02	
j. Winston-Salem Teachers College (Negro).....	42,850.23		1,480.00		49,229.78		92,080.01	1,480.00	
k. N. C. College for Negroes.....	29,997.23		14,253.69		22,279.28		52,276.51	14,253.69	
l. Cherokee Indian Normal School.....	25,336.79		895.50		6,104.90		31,441.69	895.50	

19. County Farm Life Schools.....	25,000.00	-----	-----	-----	25,000.00	-----
20. Libraries:						
a. State Library.....	12,195.04	-----	-----	703.83	-----	12,898.87
b. Library Commission.....	24,197.52	-----	-----	273.31	-----	24,470.83
	\$ 4,165,206.44	\$-----	\$ 929,329.04	\$ 2,150,881.51	\$ 8,742.95	\$ 6,316,087.95
						\$ 938,071.99

## VIII. SUMMARY OF DISBURSEMENTS—PARKS, SITES AND RESERVATIONS

VIII. PARKS, SITES AND RESERVATIONS:						
1. Moore's Creek Battle Ground.....	\$ 500.00	\$-----	\$-----	\$-----	\$-----	\$ 500.00
2. Confederate Cemetery.....	250.00	-----	-----	-----	-----	250.00
3. Confederate Museum.....	250.00	-----	-----	-----	-----	250.00
4. Bennett Place Memorial.....	50.00	-----	-----	-----	-----	50.00
	\$ 1,050.00	\$-----	\$-----	\$-----	\$ 1,050.00	\$-----

## IX. SUMMARY OF DISBURSEMENTS—PENSIONS, PUBLIC PRINTING AND MISCELLANEOUS

IX. PENSIONS, PUBLIC PRINTING AND MISCELLANEOUS:						
1. Pensions:						
a. Confederate Veterans,						
Regular.....	\$ 987,707.50	\$-----	\$-----	\$-----	\$ 1,032,987.50	\$ 987,707.50
b. Totally disabled soldiers.....	12,292.50	-----	-----	1,222.50	-----	13,515.00
c. Inmates Soldiers Home.....	852.00	-----	-----	-----	-----	852.00
d. W. T. Reaves Pension.....	900.00	-----	-----	-----	-----	900.00
e. John A. Simpson Pension.....	1,200.00	-----	-----	-----	-----	1,200.00
f. I. C. Blair Pension.....	200.00	-----	-----	-----	-----	200.00





XII. SUMMARY OF DISBURSEMENTS—NON-GOVERNMENTAL COSTS—Continued  
July 1, 1926 to June 30, 1927

	DISBURSEMENTS					DISBURSEMENT SOURCES		
	Current General Fund Expense	Current Special Fund Expense	Outlay from Bond Sales	Refunds of General Fund Revenue Collected in Error	General Fund Non-Cost Disbursements	Special Fund Non-Cost Disbursements	From General Fund	From Special Fund
XII. GENERAL NON-GOVERNMENTAL COSTS:—Continued								
3. Miscellaneous:								
a. School Emergency Loan	\$	\$		\$		\$ 2,311.00		\$ 2,311.00
b. Repairs to Central Heating Plant			2,350.00					2,350.00
Total	\$ 971,176.00	\$	2,350.00	\$	\$	\$ 2,733,904.63	\$ 971,176.00	\$ 2,736,254.63

XIII. SUMMARY OF DISBURSEMENTS—FEDERAL TRUST AND REVOLVING FUND

XIII. FEDERAL TRUST AND REVOLVING FUNDS:								
1. Federal Fund:								
a. Morrill-Nelson Agricultural Fund:								
1. State A. and E. College	\$	\$	\$	\$	\$	\$ 33,500.00		\$ 33,500.00
2. Negro A. and T. College						16,500.00		16,500.00
b. Forest Reserve Fund						4,359.91		4,359.91
c. Federal Maternity and Infancy Hygiene						51,415.82		51,415.82

## SUMMARY OF DISBURSEMENTS

[illegible]

## STATE INSTITUTIONS

## SUMMARY OF DISBURSEMENTS

Fiscal Year Ended June 30, 1927

	Maintenance Appropriation	Permanent Improvements Appropriation	Totals
<b>CONSERVATION OF HEALTH AND SANITATION:</b>			
N. C. Sanatorium for Tuberculosis.....	\$ 222,643.58	\$ 87,541.10	\$ 310,184.68
N. C. Sanatorium for Tuberculosis-Extension.....	19,039.35	-----	19,039.35
Totals .....	\$ 241,682.93	\$ 87,541.10	\$ 329,224.03
<b>CHARITIES, CORRECTIONS AND WELFARE:</b>			
Oxford Orphan Asylum .....	\$ 30,000.00	\$ -----	\$ 30,000.00
Colored Oxford Orphanage .....	19,999.99	-----	19,999.99
N. C. School for the Blind and Deaf—Raleigh .....	157,014.94	37,626.21	194,641.15
N. C. School for the Deaf—Morganton.....	136,655.48	371.54	137,027.02
State Hospital—Raleigh .....	564,141.08	515,038.06	1,079,179.14
State Hospital—Goldsboro .....	260,307.95	10,573.09	270,881.04
State Hospital—Morganton .....	432,054.28	51,419.27	483,473.55
Orthopaedia Hospital—Gastonia .....	75,612.10	1,000.00	76,612.10
Caswell Training School—Kinston .....	125,211.27	41,937.94	167,149.21
N. C. Soldiers Home—Raleigh .....	61,250.00	-----	61,250.00
Confederate Womens' Home—Fayetteville .....	13,862.00	3,486.00	17,348.00
Home and Industrial School for Girls—Samarcand.....	103,054.32	43,205.07	146,259.39
Stonewall Jackson Training School—Concord.....	133,543.56	24,476.99	158,020.55
Morrison Training School—Hamlet .....	14,915.31	-----	14,915.31
East Carolina Industrial School for Boys—Rocky Mount .....	12,168.11	2,393.09	14,561.20
State Prison .....	515,302.37	55,639.91	570,942.28
State Prison, Caledonia Farm .....	-----	69,880.48	69,880.48
State Prison, Cary Farm .....	-----	6,502.23	6,502.23
Totals .....	\$ 2,655,092.76	\$ 863,549.88	\$ 3,518,642.64
<b>EDUCATION:</b>			
University of North Carolina—Chapel Hill .....	\$ 1,322,335.03	\$ 285,561.79	\$ 1,607,896.82
N. C. State A. and E. College—Raleigh .....	734,950.55	158,685.69	893,636.24
N. C. College for Women—Greensboro .....	1,130,072.37	408,885.80	1,538,958.17
East Carolina Teachers College—Greenville .....	332,715.48	8,643.20	341,358.68
Negro A. and T. College—Greensboro .....	153,810.43	25,249.36	179,059.79
Culowhee Normal School—Culowhee .....	110,395.36	15,607.07	126,002.43
Appalachian Normal School—Boone .....	125,877.52	9,040.84	134,918.36
N. C. College for Negroes—Durham .....	52,276.51	14,253.69	66,530.20
Elizabeth City Normal School .....	77,823.63	7,370.69	85,194.32
Fayetteville Normal School .....	82,149.79	1,172.03	83,321.82
Winston-Salem Teachers' College .....	92,080.01	1,480.00	93,560.01
Cherokee Normal School—Pembroke.....	31,441.69	895.50	32,337.19
N. C. State A. and E. College for Agricultural Ex- tension .....	174,999.71	-----	174,999.71
Totals .....	\$ 4,420,928.08	\$ 936,845.66	\$ 5,357,773.74
<b>RECAPITULATION:</b>			
Conservation of Health and Sanitation .....	\$ 241,682.93	\$ 87,541.10	\$ 329,224.03
Charities, Corrections and Welfare .....	2,655,092.76	863,549.88	3,518,642.64
Education .....	4,420,928.08	936,845.66	5,357,773.74
Grand Totals .....	\$ 7,317,703.77	\$ 1,887,936.64	\$ 9,205,640.41

# I. GENERAL ADMINISTRATION

ANALYSIS—I 1a

## LEGISLATURE

### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

#### PERSONAL SERVICES:

Per Diem and Regular Travel Expense.....\$ 123,236.45

#### MISCELLANEOUS:

Indexing Laws.....	\$ 1,000.00	
Mimeographing.....	5.00	
Typewriter Rent Committees.....	129.00	
Expense Election Case H. G. Richardson v. R. J. Roane....	236.50	
Extra Compensation Porters.....	192.00	
Extra Compensation Telephone Operator.....	768.00	
Extra Compensation Postal Clerk.....	64.00	
Extra Compensation Watchman.....	64.00	
Extra Compensation Principal Clerk House.....	500.00	
Extra Compensation Principal Clerk Senate.....	500.00	
Indexing House Journal.....	400.00	
Indexing Senate Journal.....	400.00	
Expense Committee visit to State Hospital—Morganton..	238.50	
Expense Committee visit to State Hospital—Goldsboro....	25.00	
Expense Committee visit to School for the Deaf—Morgan-		
ton.....	188.00	
Expense Committee visit to Caswell Training School.....	40.00	
Expense Committee visit to Cullowhee Normal School....	120.69	
Expense Committee visit to University of North Carolina..	15.00	
		4,885.69

#### HOUSE OF REPRESENTATIVES:

Skilled Labor.....	\$ 2.10	
Office Supplies.....	606.80	
Cleaning Supplies.....	36.20	
Postage.....	37.50	
Repairs to Equipment.....	255.97	
Rent of Equipment.....	100.25	
Office Equipment.....	695.20	
		1,734.02

#### SENATE:

Office Supplies.....	\$ 1,026.68	
Postage.....	37.50	
Telephone and Telegraph.....	7.93	
Repairs to Equipment.....	100.00	
Rent of Equipment.....	139.75	
Laundering.....	.89	
Office Equipment.....	37.18	
		1,349.93

#### ENROLLING DEPARTMENT:

Office Supplies.....	\$ 317.97	
Repairs to Equipment.....	134.00	
Rent of Equipment.....	75.00	
		526.97

\$ 131,733.06

ANALYSIS—I 2a

**EXECUTIVE DEPARTMENT****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927***GENERAL ADMINISTRATION:**

<b>Personal Service:</b>		
Executive Salaries .....	\$ 7,100.00	
Clerical Salaries .....	7,541.66	
	<u>\$</u>	14,641.66
<b>Supplies:</b>		
Office Supplies .....	\$ 204.15	
	<u></u>	204.15
<b>Postage, Telephone, Telegraph, Express:</b>		
Postage .....	\$ 520.00	
Telephone .....	1,064.20	
Telegraph .....	816.95	
	<u></u>	2,401.15
<b>Repairs:</b>		
Repairs to fixtures .....	\$ 11.50	
	<u></u>	11.50
Printing .....	\$ 4.00	
	<u></u>	4.00
<b>General Expense:</b>		
Box Rent .....	\$ 12.00	
	<u></u>	12.00
<b>Equipment:</b>		
Office Equipment and Furnishings .....	\$ 368.25	
	<u></u>	368.25
Miscellaneous .....	\$ 46.50	
	<u></u>	46.50
<b>Travel Expenses:</b>		
Railroad Fare, Hotel, Meals, etc. ....	\$ 331.32	
	<u></u>	331.32
<b>Total</b> .....	<u>\$</u>	<u>18,020.53</u>

ANALYSIS—I 2b

**COMMISSIONER OF PARDONS****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

<b>Personal Service:</b>		
Executive Salaries .....	\$ 4,000.00	
Clerical Salaries .....	1,680.00	
	<u>\$</u>	5,680.00
<b>Travel Expense:</b>		
Hotel and Meals .....	\$ 30.50	
Mileage allowance .....	169.50	
	<u></u>	200.00
<b>Total</b> .....	<u>\$</u>	<u>5,880.00</u>

ANALYSIS—I 2c

## SALARY AND WAGE COMMISSION

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Professional and Technical Salaries .....	\$ 25.00	
Clerical Salaries .....	2,451.00	
Unskilled Labor .....	437.14	
Per Diems and Fees .....	512.61	
	<hr/>	
	\$	3,425.75
Supplies and Materials:		
Office Supplies .....	64.69	
	<hr/>	
		64.69
Postage, Telephone and Express:		
Postage .....	\$ 12.00	
Telephone and Telegraph .....	42.51	
	<hr/>	
		54.51
Travel Expense:		
Hotel and Meals .....	\$ 246.60	
Railroad and Other Fares .....	57.79	
Mileage Allowance .....	494.30	
	<hr/>	
		798.69
Equipment:		
Office Equipment .....	\$ 55.50	
	<hr/>	
		55.50
	<hr/>	
	\$	4,399.14

ANALYSIS—I 2d

## THE BUDGET BUREAU

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
1101 Executive .....	\$ 4,500.00	
1103 Clerical .....	7,043.83	
	<hr/>	
	\$	11,543.83
Supplies and Materials:		
1201 Office Supplies .....	\$ 724.65	
1221 General Supplies .....	4.00	
	<hr/>	
		728.65
Postage, Telephone, Telegraph, Express:		
1301 Postage .....	\$ 648.00	
1302 Telephone and Telegraph .....	156.62	
	<hr/>	
		804.62
Travel Expense:		
1401 Hotel and Meals .....	\$ 10.25	
1402 Railroad and Other Fares .....	42.44	
	<hr/>	
		52.69
Printing, Binding and Publicity:		
1501 Printing .....	\$ 13.68	
	<hr/>	
		13.68
Repairs:		
1801 Repairs to Equipment and Fixtures .....	\$ 25.00	
	<hr/>	
		25.00

## General Expense:

1905 Miscellaneous Expense.....	\$ 91.30	
	<u>          </u>	\$ 91.30

## Equipment:

3101 Office Equipment.....	\$ 1,936.02	
3110 Library Equipment.....	145.29	
3120 Electrical Equipment.....	41.20	
3121 General Equipment.....	1.35	
	<u>          </u>	2,123.86

Total Budget Bureau Proper.....\$ 15,383.63

## Special Payments:

Advisory Budget Commission.....	\$ 5,393.89	
Institute for Government Research.....	2,144.16	
Audit of State Auditor and State Treasurer.....	2,850.00	
Valuation of State Property.....	858.00	
Revenue Bill.....	2,278.00	
Engineering on P. I. Appropriation Requests.....	1,782.96	
	<u>          </u>	15,307.01

Total Expenditures for the Year.....\$ 30,690.64

ANALYSIS—I 2c

## COUNTY GOVERNMENT ADVISORY COMMISSION

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## EXPENDITURES:

## 11. Personal Service:

1101 Executive Salaries.....	\$ 1,400.00	
1103 Clerical Salaries.....	776.00	
1109 Per Diems and Fees.....	833.45	
	<u>          </u>	3,009.45

## 12. Supplies and Materials:

1201 Office Supplies.....	\$ 162.04	
1210 Library Supplies.....	4.20	
	<u>          </u>	166.24

## 13. Postage, Telephone and Express:

1301 Postage.....	\$ 195.28	
1302 Telephone and Telegraph.....	6.57	
	<u>          </u>	201.85

## 14. Travel Expense:

1401 Hotel and Meals.....	\$ 284.09	
1402 Railroad and Other Fares.....	444.92	
1403 Mileage Allowance.....	652.71	
	<u>          </u>	1,381.72

## 15. Printing, Binding and Publicity:

1501 Stationery, Office Forms and Miscellaneous.....	\$ 721.85	
1503 Public Laws, Decisions and Legal Reports.....	510.11	
1504 Multigraphing and Mimeographing.....	4.90	
1506 Engraving, Lithographing and Embossing.....	11.30	
	<u>          </u>	1,248.16

## 31. Equipment:

1301 Office Equipment.....	\$ 210.90	
	<u>          </u>	210.90

Total Expenditures.....\$ 6,218.32

ANALYSIS—I 3a

## STATE AUDITOR

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Executive Salaries .....	\$ 9,000.00	
Clerical Salaries .....	24,183.88	
		\$ 33,183.88
Supplies:		
Office Supplies .....	\$ 576.92	
		576.92
Postage, Telephone, Telegraph and Express:		
Postage .....	\$ 394.58	
Telephone and Telegraph .....	138.29	
Express .....	15.00	
		547.87
Travel:		
Hotel and Meals .....	\$ 131.99	
Railroad and Other Fares .....	249.80	
		381.79
Printing, Etc.:		
Mimeographing .....	\$ 134.30	
		134.30
Repairs:		
Repairs to Equipment .....	\$ 116.35	
		116.35
General Expense:		
Office Service .....	\$ 17.00	
Laundry .....	5.50	
		22.50
Equipment:		
Office Fixtures and Equipment .....	\$ 1,690.37	
		1,690.37
Institutional Auditing:		
Personal Service .....	\$ 3,320.83	
Hotel and Meals .....	403.45	
Railroad and Other Fares .....	196.66	
		3,920.94
Public Account .....	\$ 21,410.76	
		21,410.76
Total .....		\$ 61,985.68

ANALYSIS—I 4

## DEPARTMENT OF THE STATE TREASURER

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## GENERAL ADMINISTRATION:

Personal Service:		
Executive Salaries .....	\$ 4,500.00	
Clerical Salaries .....	25,340.00	
		\$ 29,840.00
Supplies, Etc.:		
Office Supplies .....	\$ 589.64	
		589.64

Postage, Telephone, Telegraph and Express:		
Postage.....	\$ 458.00	
Telephone and Telephone.....	351.07	
Express.....	4.19	
	<hr/>	\$ 813.26
Equipment:		
Office Equipment.....	\$ 267.40	
	<hr/>	267.40
Repairs:		
Repairs to Equipment.....	\$ 120.80	
	<hr/>	120.80
General Expense:		
Miscellaneous.....	\$ 226.75	
	<hr/>	226.75
Insurance:		
Bond Premiums.....	\$ 1,110.00	
Insurance on Vault.....	1,275.75	
Insurance on Registered Mail.....	328.65	
	<hr/>	2,714.40
	<hr/>	\$ 34,572.25

ANALYSIS—I 5a

## STATE DEPARTMENT OF REVENUE

R. A. DOUGHTON, *Commissioner*

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## INCOME AND MISCELLANEOUS DIVISIONS:

Personal Service:		
Executive Salaries.....	\$ 5,500.04	
Clerical Salaries.....	133,677.52	
	<hr/>	\$ 139,177.56
Transportation and Communication:		
Hotel.....	\$ 16,749.74	
Fares.....	6,953.74	
Auto for Hire.....	14,168.03	
Telegraph and Telephone.....	238.06	
Postage.....	8,473.86	
	<hr/>	46,583.43
Maintenance and Repairs:		
Equipment.....	\$ 75.05	
	<hr/>	75.05
Other Expense:		
Office Supplies.....	\$ 523.21	
Office Equipment.....	1,525.84	
Motor Vehicle Upkeep.....	71.00	
General Expense.....	125.00	
Premiums on Bonds.....	587.50	
Printing, Binding and Publicity.....	121.90	
	<hr/>	2,954.45
Total Disbursements.....	<hr/>	\$ 188,790.49

## MOTOR VEHICLE BUREAU EXPENSE FUND

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Clerical Salaries Regular .....	\$ 92,228.87	
Clerical Salaries Extra .....	48,764.52	
Inspectors' Salaries .....	10,159.17	
Skilled Labor .....	1,811.13	
Unskilled Labor .....	4,526.23	
	<hr/>	\$ 157,489.92
Supplies and Materials:		
Office Supplies .....	\$ 4,793.12	
Addressograph Supplies .....	2,300.11	
Janitors' Supplies .....	1,115.07	
Manual Service .....	108.44	
License Plates .....	22,979.34	
	<hr/>	31,296.08
Postage, Telephone and Express:		
Postage .....	\$ 59,102.89	
Telephone and Telegraph .....	3,712.46	
Freight and Express .....	1,970.54	
Freight on License Plates .....	1,952.88	
	<hr/>	66,738.77
Travel Expense:		
Hotel and Meals—Inspectors .....	\$ 4,814.30	
Hotel and Meals—Others .....	316.80	
Fares—Inspectors .....	2,201.12	
Fares—Inspectors .....	9,300.70	
Mileage—Other Employees .....	667.00	
Advance—Inspectors .....	100.00	
Advance—Others .....	75.00	
Fares—Other Employees .....	6.88	
	<hr/>	17,481.80
Printing, Binding and Publicity:		
Printing .....	\$ 33,220.97	
	<hr/>	33,220.97
Motor Vehicle Upkeep:		
Other Car and Truck Repairs .....	\$ 1,846.08	
	<hr/>	1,846.08
Repairs (Hired or Contractual):		
Office Furniture Repairs .....	\$ 114.40	
Office Machine Repairs .....	388.19	
Addressograph and Graph Repairs .....	829.89	
Building Repairs and Improvements .....	537.85	
Auto Building Repairs and Improvements .....	203.25	
	<hr/>	2,073.58
General Expense:		
Ice and Laundry .....	\$ 206.31	
Office Rent .....	6,800.00	
Rental Typewriters, P. O. Box and etc. ....	205.50	
Carolina Motor Club .....	16,886.41	
Inspectors' Other Expense .....	507.02	
Miscellaneous General Expense .....	155.04	
Other Employees Other Expense .....	27.85	
Winston-Salem Auto Dealers Association .....	1,364.32	
Revenue Department Expense .....	22,500.00	
	<hr/>	48,652.45

## Insurance and Bonding:

Property Insurance.....	\$	30.22	
Liability Insurance.....		114.66	
Premium on Bonds.....		451.57	
Burglary Insurance.....		323.19	
	\$		919.64

Total Comparative Expense Disbursements.....\$ 359,719.29

## Equipment:

Office Furniture.....	\$	7,519.10	
Office Machines.....		2,648.84	
Address and Graph Machines.....		35.18	
Electric Fans and Equipment.....		651.20	
	\$		10,854.32
			10,854.32

Total Expenditures.....\$ 370,573.61

\$7,500.00 additional paid Revenue Department direct by Highway Commission. This amount entered on books of Motor Vehicle Bureau by Journal entry.

ANALYSIS—I 5c

## AUTOMOBILE BUILDING EXPENSE FUND

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Construction.....	\$	68,896.52	
Architect and Engineering Fees.....		448.92	
Total.....	\$		69,345.44

ANALYSIS—I 5c

## AUTOMOBILE BUILDING ACCESSORY FUND

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Construction and Equipment.....	\$	9,968.18	
Total Expenditures.....	\$		9,968.18

ANALYSIS—I 6a

**EXPENSE OF BOND SALES****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Attorney fees for Professional Service .....	\$	22,698.12
Hotel and Fares .....		1,627.80
Engraving .....		15,199.00
Printing .....		137.96
Advertising .....		200.77
Service of Signagraph .....		600.00
Other Expenses .....		3,503.58
Total .....	\$	<u>43,967.23</u>

ANALYSIS—I 7a

**ATTORNEY-GENERAL****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Personal Service:			
Executive Salaries .....	\$	4,000.00	
Clerical Salaries .....		7,225.00	
	\$		11,225.00
Supplies:			
Office Supplies .....	\$	64.42	
			64.42
Postage, Telephone, Telegraph, Express:			
Postage .....	\$	102.00	
Telephone and Telegraph .....		153.70	
			255.70
Traveling Expenses .....	\$	163.35	
			163.35
Repairs .....	\$	22.00	
			22.00
Equipment .....	\$	118.22	
			118.22
General Expense:			
P. O. Box Rent .....	\$	8.00	
Miscellaneous .....		1,404.22	
			1,412.22
Total .....	\$		<u>13,260.91</u>

ANALYSIS—I 8a

**DEPARTMENT OF STATE—SALARIES AND EXPENSE****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Personal Service:			
Executive Salaries .....	\$	4,500.00	
Clerical Salaries .....		14,227.50	
Extra Help (Legislature) .....		705.00	
Skilled Labor .....		95.75	
	\$		19,528.25

Supplies and Materials:			
Office Supplies.....	\$	221.35	
Cleaning and Household Supplies.....		4.70	
General Supplies and Materials.....		2.55	
		<u>228.60</u>	\$ 288.60
Postage, Telephone and Express:			
Postage.....	\$	935.00	
Telephone and Telegraph.....		162.54	
Express, Drayage and Freight.....		154.25	
		<u>1,251.79</u>	1,251.79
Travel Expense:			
Hotels and Meals.....	\$	7.40	
Railroad and Other Fares.....		20.50	
Mileage Allowance.....		119.00	
		<u>146.90</u>	146.90
Printing, Binding, Publicity:			
Multigraphing.....	\$	19.50	
Photographing and Blueprinting.....		2.00	
		<u>21.50</u>	21.50
Repairs:			
Repairs Equipment, Fixtures.....	\$	14.35	
		<u>14.35</u>	14.35
General Expense:			
Office Service.....	\$	33.75	
Rent Equipment.....		24.00	
Miscellaneous.....		14.75	
		<u>72.50</u>	72.50
Insurance and Bonding:			
Premiums, Bonds.....	\$	65.00	
		<u>65.00</u>	65.00
Equipment:			
Equipment.....	\$	964.46	
		<u>964.46</u>	964.46
Total.....	\$		<u>22,293.35</u>

ANALYSIS—I 9a 1

## SUPREME COURT DEPARTMENT

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:			
Clerical Salaries.....	\$	19,530.64	
		<u>19,530.64</u>	19,530.64
Supplies:			
Office Supplies.....		2,660.09	
		<u>2,660.09</u>	2,660.09
Postage, Telephone and Express:			
Telephones and P. O. Box Rent.....	\$	500.93	
		<u>500.93</u>	500.93
Printing, Binding:			
Binding Records.....	\$	289.65	
		<u>289.65</u>	289.65
Repairs:			
Repairs to Equipment.....	\$	309.95	
		<u>309.95</u>	309.95
General Expense:			
Self-Winding Clock and Water.....	\$	53.45	
		<u>53.45</u>	53.45

## ANALYSES OF DISBURSEMENTS

31

## Equipment:

Office Equipment and Furnishings.....	\$ 2,905.49	
		\$ 2,905.49
Total.....		\$ 26,250.20

ANALYSIS—I 9b 1

## SUPERIOR COURT JUDGES

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Regular Judges' Salaries and Expenses.....	\$ 148,306.21	
Emergency Judges—Compensation.....	6,000.00	
Emergency Judges—Expenses.....	1,414.46	
Total.....		\$ 155,720.67

ANALYSIS—I 10a

## STATE BOARD OF ELECTIONS

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Clerical Salaries.....	\$ 2,561.50	
Per Diems Board Members.....	146.44	
		\$ 2,707.94
Supplies and Materials:		
Office Supplies.....	\$ 9.50	
		9.50
Postage, Telephone and Express:		
Postage.....	\$ 135.00	
Telephone and Telegraph.....	78.47	
Freight, Express Drayage.....	253.57	
		467.04
Miscellaneous Expense:		
Office Equipment.....	\$ 27.00	
		27.00
Total.....		\$ 3,211.48

ANALYSIS—I 11a

## BOARD OF PUBLIC BUILDINGS AND GROUNDS

## Public Buildings and Grounds

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
1101 Executive.....	\$ 2,619.96	
1103 Clerical.....	825.00	
1106 Skilled.....	4,620.00	
1107 Unskilled.....	38,685.06	
		\$ 46,750.02

## Supplies and Materials:

1201 Office Supplies.....	\$	11.64	
1202 Cleaning and Household .....		1,719.18	
1206 Medical .....		15.10	
1213 Botanical .....		103.74	
1217 Ice.....		930.00	
1218 Power Plant Supplies.....		102.19	
1219 Plumbing.....		52.70	
1220 Electrical .....		472.50	
1221 General .....		377.56	
1222 Wearing Apparel .....		853.75	
1224 Coal.....		9,794.35	
	\$		14,432.71

## Postage, Telephone, Telegraph and Express:

1301 Postage.....	\$	17.00	
1303 Express, Drayage .....		179.90	
			196.90

## Printing, Binding and Publicity:

1505 Photographing .....	\$	5.00	
1508 Publication of Notices.....		21.26	
			26.26

## Light, Power and Water:

1701 Light.....	\$	11,108.22	
1701 Water.....		2,072.76	
			13,180.98

## Repairs:

1801 Repairs to Equipment.....	\$	2,266.48	
1802 Repairs to Buildings.....		1,306.30	
			3,572.78

## General Expense:

1901 Office Service.....	\$	67.50	
1904 Outside Laundering .....		91.24	
1905 Miscellaneous .....		476.50	
			635.24

## Insurance and Bonding:

2202 Casualty.....	\$	608.96	
2203 Premiums on Official Bonds .....		2.50	
			611.46

## Equipment:

3101 Office Equipment.....	\$	191.10	
3102 Institutional Furniture.....		46.25	
3114 Botanical Equipment.....		53.00	
3118 Power and Heating Plant Equipment .....		18.80	
3119 Plumbing Equipment .....		475.00	
3120 Electrical Equipment.....		83.30	
3121 General Equipment.....		703.76	
			1,571.21

Vestibule in Capitol.....	\$	2,082.63	
			2,082.63

Grand Total.....\$ 83,060.19

## CENTRAL TELEPHONE EXCHANGE

ANALYSIS—I 11b

## STATEMENT OF DISBURSEMENTS

Fiscal Year Ended June 30, 1927

## Personal Service:

1103 Clerical.....	\$	5,188.00
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Postage, Telephone, Telegraph, Express:		
Telephone Exchange Service .....	\$	7,745.07
Total .....	\$	<u>12,933.07</u>

ANALYSIS—I 11c

## GOVERNOR'S MANSION, GROUNDS AND AUTOMOBILE

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:			
Skilled Labor .....	\$	1,275.00	
Unskilled Labor .....		5,089.21	
Per Diem .....		25.00	
		<u>6,389.21</u>	
Supplies and Materials:			
Cleaning and Household Supplies .....	\$	281.15	
Botanical and Grounds Supplies .....		674.26	
Ice and other Refrigeration Supplies .....		103.65	
Plumbing Supplies and Materials .....		64.39	
Electrical Supplies and Materials .....		236.24	
General Supplies and Materials .....		187.48	
Wearing Apparel .....		155.61	
Coal .....		693.30	
		<u>2,396.08</u>	
Postage, Telephone, Telegraph, Express:			
Telephone and Telegraph .....	\$	99.80	
Express .....		6.89	
		<u>106.69</u>	
Motor Vehicle:			
Motor Vehicle—Upkeep .....	\$	3,067.64	
		<u>3,067.64</u>	
Light, Power and Water:			
Lights and Gas .....	\$	1,181.90	
Water .....		152.24	
		<u>1,334.14</u>	
Repairs:			
Repairs to Equipment .....	\$	1,116.69	
Repairs to Building .....		165.35	
		<u>1,282.04</u>	
General Expense:			
Outside Laundering .....	\$	209.44	
		<u>209.44</u>	
Equipment:			
Office Equipment .....	\$	6.50	
Institutional Equipment .....		1,532.49	
Dining Room and Kitchen Equipment .....		544.68	
Bedding and Linen .....		34.36	
Plumbing Equipment .....		6.75	
Electrical Equipment .....		6.60	
General Equipment .....		509.93	
		<u>2,641.01</u>	
Additions and Betterments:			
Building .....	\$	31.50	
		<u>31.50</u>	
Total Expenditures .....	\$	<u>17,457.75</u>	

ANALYSIS—I 11d

## STATE INSURANCE DEPARTMENT

## DISTRIBUTION OF PREMIUMS ON STATE PROPERTY BY INSTITUTION DISBURSED

*Fiscal Year Ended June 30, 1927*

INSTITUTION	ADDRESS	AMOUNT PREMIUMS
Boiler Ins. State Institution .....		\$ 4,089.46
A. and T. College .....	Greensboro .....	2,706.55
Caswell Training School .....	Kinston .....	860.00
Colored Normal .....	Elizabeth City .....	587.67
Confederate Women's Home .....	Fayetteville .....	13.13
Durham Normal .....	Durham .....	470.00
East Carolina Teachers' College .....	Greenville .....	2,660.00
East Carolina Training School for Boys .....	Rocky Mount .....	45.00
Hospital for Insane .....	Goldsboro .....	6,860.00
Hospital for Insane .....	Morganton .....	4,177.50
North Carolina College for Women .....	Greensboro .....	3,055.00
North Carolina School for Deaf .....	Morganton .....	885.00
North Carolina State College .....	Raleigh .....	5,449.50
Orthopaedic Hospital .....	Gastonia .....	53.13
Samarcand Manor .....	Samarcand .....	870.00
State Hospital .....	Raleigh .....	3,199.54
State Laboratory .....	Raleigh .....	288.50
Cullowhee Normal .....	Cullowhee .....	754.00
Stonewall Jackson Training School .....	Concord .....	1,467.00
University of North Carolina .....	Chapel Hill .....	5,299.62
Governor's Mansion .....	Raleigh .....	76.00
Cherokee Indian Normal .....	Pembroke .....	50.00
State Capitol .....	Raleigh .....	150.00
Winston-Salem Teachers' Training School .....	Winston-Salem .....	220.00
Appalachian Training School .....	Boone .....	1,407.69
State Colored Normal .....	Fayetteville .....	260.58
North Carolina Sanatorium .....	Sanatorium .....	3,860.00
Soldiers' Home .....	Raleigh .....	260.00
State Departments Building .....	Raleigh .....	1,623.50
New Blind Institute .....	Raleigh .....	1,440.00
Governor's Automobile .....	Raleigh .....	181.51
Old Blind Institute .....	Raleigh .....	220.00
Colored Blind Institute .....	Raleigh .....	140.00
Experiment Farm .....	Oxford .....	60.00
Total .....		\$ 53,739.88

## II. PROTECTION TO PERSON AND PROPERTY

ANALYSIS—II 1a

### ADJUTANT GENERAL

#### ADMINISTRATION

*Fiscal Year Ended June 30, 1927*

Personal Service.....	\$	4,500.00
Office Supplies.....		155.48
Postage.....		1,222.18
Repairs.....		9.00
Equipment.....		283.08
General Expense.....		26.00
Total.....	\$	<u>6,195.74</u>

ANALYSIS II—1b2

### NATIONAL GUARD—EMERGENCY

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Pay Roll National Guardsmen.....	\$	822.62
Travel Expense:		
Autos.....		613.25
General Expense:		
Subsistence.....		12.50
Total.....	\$	<u>1,448.37</u>

ANALYSIS—II 2a

**BANK EXAMINATION****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Personal Service:			
Executive Salaries .....	\$	4,140.00	
Professional and Technical .....		20,058.34	
Clerical Salaries .....		7,706.33	
Per Diem and Fees .....		5.00	
			\$ 31,909.67
Transportation and Commutation:			
Hotel .....	\$	10,019.93	
Fares .....		5,424.10	
Mileage Allowance .....		223.96	
Telephone and Telegraph .....		29.94	
			15,697.93
Other Expenses:			
Library Equipment .....	\$	2.50	
			2.50
Special Department Expense:			
Bond .....	\$	125.00	
Subscriptions, etc. ....		111.00	
			236.00
Total .....	\$	47,846.10	

ANALYSIS—II 2b

**RATE—BUS—BLUE SKY****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Professional Service:			
Executive Salaries .....	\$	15,819.29	
Professional and Technical .....		9,300.00	
Clerical Salaries .....		18,800.01	
Inspectors' Salaries .....		1,720.00	
Unskilled Labor .....		1,119.50	
Attorneys' Fees and Reporting .....		2,677.87	
			\$ 49,436.67
Transportation and Commutation:			
Hotel .....	\$	2,941.99	
Fares .....		1,898.91	
Mileage Allowance .....		19.60	
Postage .....		1,274.04	
Telephone and Telegraph .....		1,033.71	
Express, Drayage and Freight .....		3.76	
			7,172.01
Equipment, Maintenance and Repairs:			
Furniture and Fixtures .....	\$	794.57	
Repairs .....		161.50	
General Expense (Including Library Equipment) .....		1,011.43	
Electrical Equipment .....		103.35	
			2,070.85
Other Expenses:			
Office Supplies .....	\$	284.54	
Office Expense .....		58.90	
			343.44
Total .....	\$	59,022.97	

ANALYSIS—II 2c

## INSURANCE DEPARTMENT

## STATEMENT OF DISBURSEMENTS (GENERAL FUNDS ONLY)

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Executive Salaries.....	\$ 11,840.34	
Professional Salaries.....	2,499.99	
Clerical Salaries.....	10,090.17	
Inspectors' Salaries.....	2,000.0	
Unskilled Labor.....	1,032.00	
		\$ 27,462.50
Office Supplies.....		657.45
Office Equipment.....		653.59
Premium Office Bonds.....		97.50
Repairs.....		43.25
Hotel and Meals.....	\$ 1,005.77	
Fares.....	859.26	
Mileage.....	416.60	
		2,281.63
Postage.....	\$ 963.45	
Telephone.....	170.22	
Telegraph.....	262.34	
Express and Drayage.....	22.58	
P. O. Box Rent.....	16.00	
		1,434.59
Other Expense.....		42.50
Total.....	\$ 32,673.01	

ANALYSIS—II 2c

## INSURANCE DEPARTMENT

## STATEMENT OF DISBURSEMENTS (INCENDIARY FIRE)

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Executive Salaries.....	None	
Professional Salaries.....	\$ 15,280.00	
Clerical Salaries.....	19,364.00	
Inspectors' Salaries.....	3,000.00	
Supervisors' Salaries.....	1,662.50	
Unskilled Labor.....	947.00	
Per Diems and Fees.....	3,034.78	
		\$ 43,288.28
Office Supplies.....		449.84
Office Equipment.....		455.32
Premium Official Bonds.....		30.00
Repairs.....		15.50
Printing, Binding, etc.....		123.22
Hotels and Meals.....	\$ 4,537.09	
Fares.....	2,280.90	
Mileage.....	7,245.25	
		14,063.24

Postage.....	\$	1,998.85	
Telephone.....			
Telegraph.....		198.70	
Express.....		4.75	
			\$ 2,202.30
Miscellaneous Expense.....			267.44
Refunds.....			500.00
Total.....	\$	61,395.14	
Code 5203 Transfers April 1927.....	\$	21,291.62	
Code 5203 Transfers May 1927.....		58,753.19	
Code 5203 Transfers June 1927.....		405.60	
	\$	141,845.55	

ANALYSIS—II 2c

## INSURANCE DEPARTMENT

## DISBURSEMENTS SPECIAL FUNDS

*Fiscal Year Ended June 30, 1927*

Publication.....	\$	4,680.00	
Firemen's Relief.....		1,590.42	
County Lightning Rod License.....		580.00	
Building and Loan Tax.....		78,257.61	
Total.....	\$	85,108.03	

ANALYSIS—II 2c

## INSURANCE DEPARTMENT

## DISBURSEMENTS (B. &amp; L. BUREAU)

*Fiscal Year Ended June 30, 1927*

Personal Service:			
Executive Salaries.....	\$	2,700.00	
Professional Salaries.....		10,751.67	
Clerical Salaries.....		90.00	
Per Diems.....		577.33	
	\$	14,119.00	
Office Supplies.....		5.80	
Office Equipment.....		286.23	
Premium on Bonds.....		25.00	
Refunds.....		25.00	
Hotel and Meals.....	\$	1,627.36	
Fares.....		980.81	
Mileage.....		205.07	
			2,813.24
Telephone.....			7.05
Miscellaneous.....			16.95
Total.....	\$	17,298.27	

ANALYSIS—II 2d

**MOTOR VEHICLE BUREAU****(EXPENDITURES THEFT FUND)***Fiscal Year Ended June 30, 1927*

Personal Service:		
Clerical Salaries, Regular.....	\$ 76,675.08	
Clerical Salaries, Extra.....	8,173.34	
Inspectors' Salaries.....	11,741.67	
Unskilled Labor.....	288.00	
	<u>\$</u>	96,878.09
Supplies and Materials:		
Office Supplies.....	\$ 655.85	
Addressograph Supplies.....	1,120.37	
	<u></u>	1,776.22
Postage, Telephone and Express:		
Postage.....	\$ 5,194.78	
Freight, Drayage and Express.....	411.92	
	<u></u>	5,606.70
Travel Expense:		
Hotel and Meals—Inspectors.....	\$ 4,488.55	
Fares—Inspectors.....	56.86	
Mileage—Inspectors.....	11,135.70	
Advances—Inspectors.....	150.00	
	<u></u>	15,831.11
Printing, Binding and Publicity:		
Printing.....	\$ 4,051.26	
	<u></u>	4,051.26
Motor Vehicle Upkeep:		
Other Car and Truck Repairs.....	\$ 6.00	
	<u></u>	6.00
Repairs:		
Office Machine Repairs.....	\$ 23.69	
Addressograph and Graph Repairs.....	122.85	
Auto Building Repairs and Improvements.....	12.50	
	<u></u>	159.04
General Expense:		
Carolina Motor Club.....	\$ 5,624.65	
Inspectors' Other Expense.....	521.68	
Winston Sale Auto Dealers Association.....	1,262.46	
	<u></u>	7,408.79
Insurance and Bonding:		
Premium on Bonds.....	\$ 65.00	
	<u></u>	65.00
Equipment:		
Office Furniture.....	\$ 9,774.28	
Office Machines.....	1,764.50	
Automobiles.....	891.00	
	<u></u>	12,429.78
Total Expenditures.....	<u>\$</u>	144,211.99
Transfer of Funds.....	\$ 80.50	
	<u></u>	80.50
Total Disbursements.....	<u>\$</u>	144,292.49

ANALYSIS—II 2a

## OIL INSPECTION—DEPARTMENT OF AGRICULTURE

## STATEMENT OF DISBURSEMENTS

Fiscal Year Ended June 30, 1927

Personal Service:			
Executive Salaries .....	\$	3,550.00	
Professional and Technical .....		2,820.00	
Clerical .....		2,000.00	
Inspectors .....		7,225.00	
Unskilled Labor .....		736.66	
	\$		16,331.66
Supplies and Materials:			
Office Supplies .....	\$	66.25	
Laboratory .....		2.00	
General .....		.65	
			68.90
Postage, Telephone, Express:			
Postage .....	\$	40.00	
Telephone and Telegraph .....		23.63	
Express, Drayage and Freight .....		580.96	
			644.59
Travel:			
Hotels .....	\$	4,419.62	
Fares .....		6,168.10	
Advance .....		200.00	
			10,787.72
Printing:			
Office Forms .....	\$	42.99	
			42.99
Repairs:			
Repairs Equipment .....	\$	4.50	
			4.50
Transfer of Funds:			
Department to Department .....	\$	1,500.00	
Department to State .....		70,000.00	
			71,500.00
Total .....	\$		99,380.36

ANALYSIS—II 2a2

## GASOLINE INSPECTION—DEPARTMENT OF AGRICULTURE

## STATEMENT OF DISBURSEMENTS

Fiscal Year Ended June 30, 1927

Personal Service:			
Executive Salaries .....	\$	4,250.00	
Professional and Technical .....		2,965.00	
Clerical .....		7,060.00	
Inspectors .....		7,025.00	
Unskilled Labor .....		1,020.00	
	\$		22,320.00
Supplies and Materials:			
Office Supplies .....	\$	256.43	
Laboratory .....		321.24	
Library .....		19.50	
			597.17

# ANALYSES OF DISBURSEMENTS

41

Postage, Telephone, Express:		
Postage.....	\$ 232.75	
Telephone and Telegraph.....	83.67	
Express Drayage and Freight.....	937.47	
	<hr/>	\$ 1,253.89
Travel:		
Hotels.....	\$ 4,586.51	
Fares.....	5,626.11	
Advances.....	200.00	
	<hr/>	10,412.62
Printing:		
Office Forms.....	\$ 454.49	
	<hr/>	454.49
Repairs:		
Repairs Equipment.....	\$ 37.90	
	<hr/>	37.90
General Expense:		
Laundry.....	\$ 1.21	
	<hr/>	1.21
Equipment:		
Office Equipment.....	\$ 50.53	
Laboratory.....	20.00	
	<hr/>	70.53
Transfer of Funds:		
Department to Department.....	\$ 1,500.00	
Department to State.....	500,000.00	
	<hr/>	501,500.00
Total.....	<hr/>	<hr/> <hr/> \$ 536,647.81

ANALYSIS—II 2k

## TRANSPORTATION AND ADVISORY COMMISSION

### STATEMENT OF DISBURSEMENTS Fiscal Year Ended June 30, 1927

Personal Service.....	\$ 68.00
Supplies and Materials.....	207.29
Travel Expenses.....	315.09
Printing, Binding, Publicity.....	8.77
Total.....	<hr/> <hr/> \$ 599.15

## NORTH CAROLINA REAL ESTATE COMMISSION

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Executive Salaries .....	\$ 127.50	
	<hr/>	\$ 127.50
Postage, Telephone and Telegraph:		
Postage .....	\$ 20.00	
	<hr/>	20.00
Travel Expenses:		
Hotel and Meals .....	\$ 148.68	
Railroad and Other Fares .....	405.42	
	<hr/>	554.10
Equipment:		
Office Equipment .....	\$ 75.00	
	<hr/>	75.00
Total .....		<hr/> <hr/> \$ 776.60

### III. DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES

ANALYSIS—III 1a

#### DEPARTMENT OF AGRICULTURE

##### STATEMENT OF DISBURSEMENTS *Fiscal Year Ended June 30, 1927*

##### EXECUTIVE DIVISION:

##### Personal Service:

Executive Salaries.....	\$ 4,000.00	
Professional and Technical.....	2,820.00	
Clerical.....	2,500.00	
Unskilled Labor.....	2,443.00	
Per Diem and Fees.....	1,379.82	
	<u>\$</u>	13,142.82

##### Supplies and Materials:

Office Supplies.....	\$ 1,218.90	
Cleaning and Household Supplies.....	55.50	
Library.....	25.00	
Botanical and Grounds.....	82.75	
Ice.....	606.50	
General.....	103.14	
	<u>\$</u>	2,091.79

##### Postage, Telephone, Express:

Postage.....	\$ 448.39	
Telephone and Telegraph.....	202.65	
Express, Drayage and Freight.....	462.92	
	<u>\$</u>	1,113.96

##### Travel:

Hotels and Meals.....	\$ 459.55	
Fares.....	1,013.03	
	<u>\$</u>	1,472.58

##### Printing, Etc.:

Office Forms.....	\$ 1,620.11	
Bulletins.....	3,485.81	
Laws.....	19.69	
Tags.....	7,004.00	
	<u>\$</u>	12,129.61

##### Repairs:

Repairs Equipment.....	\$ 7.20	
	<u>\$</u>	7.20

##### General Expense:

Rent, Equipment.....	\$ 21.00	
Miscellaneous.....	103.79	
	<u>\$</u>	124.79

##### Insurance:

Fire.....	\$ 75.00	
	<u>\$</u>	75.00

##### Miscellaneous:

Refunds.....	\$ 15.00	
	<u>\$</u>	15.00

##### Equipment:

Office Equipment.....	\$ 324.13	
	<u>\$</u>	324.13

\$ 30,496.88

## INSPECTION:

## Personal Service:

Inspectors' Salaries.....	\$	8,825.51	
			\$ 8,825.51

## Supplies and Materials:

Office Supplies.....	\$	18.84	
General Supplies.....		77.64	
			96.48

## Postage, Telephone and Express:

Postage.....	\$	10.00	
Express.....		299.57	
			309.57

## Travel:

Hotels.....	\$	6,346.82	
Fares.....		4,430.04	
Advances.....		2,350.00	
			13,126.86

## Printing:

Office Forms.....	\$	348.26	
			348.26

## Equipment:

General Equipment.....	\$	257.46	
			257.46
			\$ 22,964.14

## MARKETS:

## Personal Service:

Executive Salaries.....	\$	4,000.00	
Professional and Technical.....		9,150.00	
Clerical.....		6,617.35	
Inspectors.....		17,401.18	
Unskilled Labor.....		9.60	
	\$		37,178.13

## Supplies and Materials:

Office Supplies.....	\$	1,885.29	
Library.....		239.50	
General.....		208.78	
			2,333.57

## Postage, Telephone, Express:

Postage.....	\$	160.00	
Telephone and Telegraph.....		1,150.58	
Express, Drayage and Freight.....		43.82	
			1,354.40

## Travel:

Hotels.....	\$	4,111.23	
Fares.....		12,314.44	
			16,425.67

## Printing:

Office Forms.....	\$	593.02	
		1,010.37	
			1,603.39

## Repairs:

Repairs Equipment.....	\$	3.50	
			3.50

## General Expense:

Rent Equipment.....	\$	20.00	
Miscellaneous.....		603.94	
			623.94

## Equipment:

Office Equipment.....	\$	139.11	
			139.11

59,661.71

## ANALYSES OF DISBURSEMENTS

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## ANALYTICAL:

## Personal Service:

Executive Salaries .....	\$ 33,300.00	
Professional and Technical .....	11,985.00	
Clerical .....	4,100.00	
Unskilled Labor .....	2,712.00	
	<u>          </u>	\$ 22,097.00

## Supplies and Materials:

Office Supplies .....	\$ 239.25	
Laboratory .....	1,171.79	
Library .....	148.33	
General .....	27.50	
	<u>          </u>	1,586.87

## Postage, Telephone, Express:

Postage .....	\$ 260.00	
Telephone and Telegraph .....	45.35	
Express, Drayage and Freight .....	156.99	
	<u>          </u>	462.34

## Travel:

Hotel .....	\$ 10.70	
Fares .....	27.64	
	<u>          </u>	38.34

## Printing:

Office Forms .....	\$ 219.93	
	<u>          </u>	219.93

## Repairs:

Repairs Equipment .....	\$ 36.17	
	<u>          </u>	36.17

## General Expense:

Miscellaneous .....	\$ 11.23	
	<u>          </u>	11.23

## Equipment:

Laboratory .....	\$ 1,301.85	
	<u>          </u>	1,301.85
		<u>          </u> \$ 25,753.73

## ENTOMOLOGY:

## Personal Service:

Executive Salaries .....	\$ 3,500.00	
Professional and Technical .....	10,110.00	
Clerical .....	1,508.33	
Unskilled Labor .....	181.65	
	<u>          </u>	\$ 15,299.98

## Supplies and Materials:

Office Supplies .....	\$ 243.57	
Laboratory .....	221.67	
Library .....	114.71	
General .....	2.40	
	<u>          </u>	582.35

## Postage, Telephone, Express:

Postage .....	\$ 127.00	
Telephone and Telegraph .....	79.13	
Express, Drayage and Freight .....	16.51	
	<u>          </u>	222.64

## Travel:

Hotels .....	\$ 1,727.14	
Fares .....	2,871.99	
	<u>          </u>	4,599.13

## Printing:

Office Forms .....	\$ 267.45	
	<u>          </u>	267.45

## Repairs:

Repairs Equipment .....	\$ 10.50	
	<u>          </u>	10.50

## ENTOMOLOGY:—Continued

## General Expense:

Miscellaneous.....	\$ 108.66	
		\$ 108.66

## Equipment:

Office Equipment.....	\$ 55.00	
		\$ 55.00
		\$ 21,145.71

## CROP STATISTICS:

## Personal Service:

Executive Salaries.....	\$ 1,100.00	
Clerical.....	14,395.90	
		\$ 15,495.90

## Supplies and Materials:

Office Supplies.....	\$ 139.62	
Library.....	4.00	
General.....	21.12	
		164.74

## Postage, Telephone and Express:

Postage.....	\$ 55.50	
Telephone and Telegraph.....	56.77	
Express, Drayage and Freight.....	13.01	
		125.28

## Travel:

Hotels.....	\$ 161.23	
Fares.....	448.52	
		609.75

## Printing:

Office Forms.....	\$ 35.95	
Bulletins.....	1,495.13	
		1,531.08

## Repairs:

Repairs Equipment.....	\$ 4.25	
		4.25

## General Expense:

Miscellaneous.....	\$ 36.04	
		36.04
		17,967.04

## BOTANY:

## Personal Service:

Executive Salaries.....	\$ 3,500.00	
Professional and Technical.....	7,020.00	
Clerical.....	1,620.00	
Inspectors.....	8.00	
Unskilled Labor.....	3.02	
Per Diems and Fees.....	13.75	
		\$ 12,164.77

## Supplies and Materials:

Office Supplies.....	\$ 413.23	
Laboratory.....	129.57	
Library.....	45.26	
General.....	54.13	
		642.19

## Postage, Telephone and Express:

Postage.....	\$ 150.00	
Telephone and Telegraph.....	57.95	
Express, Drayage and Freight.....	11.24	
		219.19

## Travel:

Hotels.....	\$ 285.94	
Fares.....	731.39	
		1,017.33

## BOTANY:—Continued

Printing:			
Office Forms.....	\$	81.21	
			\$ 81.21
Repairs:			
Repairs Equipment.....	\$	13.10	
			13.10
General Expense:			
Miscellaneous.....	\$	22.28	
Laundry.....		2.21	
			24.49
Equipment:			
Office Equipment.....	\$	143.54	
			143.54
			\$ 14,305.82

## PURE FOOD:

Personal Service:			
Professional and Technical.....	\$	3,300.00	
Clerical.....		518.10	
Inspectors.....		439.80	
			\$ 4,257.90

## Supplies and Materials:

Office Supplies.....	\$	36.92	
Laboratory.....		99.59	
Library.....		22.00	
General.....		59.41	
			217.92

## Postage, Telephone and Express:

Postage.....	\$	60.00	
Telephone and Telegraph.....		50.14	
Express, Drayage and Freight.....		3.45	
			113.59

## Travel:

Hotels.....	\$	135.35	
Fares.....		118.64	
			253.99

## Printing:

Office Forms.....	\$	27.96	
			27.96

## Repairs:

Repairs, Equipment.....	\$	7.70	
			7.70

## General Expense:

Laundry.....	\$	1.06	
Miscellaneous.....		10.25	
			11.31

4,890.37

## MUSEUM:

Personal Service:			
Executive Salaries.....	\$	3,500.00	
Clerical.....		2,400.00	
Unskilled Labor.....		2,110.82	
			\$ 8,010.82

## Supplies and Materials:

Office Supplies.....	\$	34.16	
Cleaning Supplies.....		50.00	
Library.....		15.00	
Museum.....		125.30	
General.....		290.72	
			515.18

## Postage, Telephone and Express:

Telephone and Telegraph.....	\$	45.64	
Express, Drayage and Freight.....		16.20	
			61.84

## MUSEUM:—Continued

Travel:			
Hotels .....	\$	93.35	
Fares .....		81.70	
		<u>\$</u>	175.05
Repairs:			
Repairs, Equipment .....	\$	28.15	
		<u></u>	28.15
General Expense:			
Miscellaneous .....	\$	154.42	
		<u></u>	154.42
		<u></u>	<u>\$</u> 8,945.46

## FARM FORESTRY:

Personal Service:			
Professional and Technical Salaries .....	\$	3,000.00	
Clerical .....		23.10	
		<u>\$</u>	3,023.10
Supplies and Materials:			
Office Supplies .....	\$	43.59	
		<u></u>	43.59
Postage, Telephone, Express:			
Postage .....	\$	50.00	
Telephone and Telegraph .....		29.00	
Express .....		2.73	
		<u></u>	81.73
Travel:			
Hotels .....	\$	215.57	
Fares .....		527.55	
		<u></u>	743.12
General Expense:			
Miscellaneous .....	\$	50.23	
		<u></u>	50.23
		<u></u>	<u>\$</u> 3,941.77

## VETERINARY:

Personal Service:			
Executive Salaries .....	\$	3,500.00	
Professional and Technical .....		13,872.56	
Clerical .....		1,500.00	
Unskilled Labor .....		312.50	
Per Diems and Fees .....		50.00	
		<u>\$</u>	19,235.06
Supplies and Materials:			
Office Supplies .....	\$	65.29	
Laboratory .....		533.23	
Library .....		95.52	
Ice .....		36.00	
General .....		534.79	
		<u></u>	1,264.83
Postage, Telephone, Express:			
Postage .....	\$	203.00	
Telephone and Telegraph .....		118.07	
Express, Drayage and Freight .....		48.27	
		<u></u>	369.34
Travel:			
Hotels .....	\$	1,743.36	
Fares .....		5,480.12	
		<u></u>	7,223.48
Printing:			
Office Forms .....	\$	74.01	
		<u></u>	74.01
Repairs:			
Repairs, Equipment .....	\$	2.50	
		<u></u>	2.50

## VETERINARY:—Continued

## General Expense:

Rent Equipment .....	\$ 2.00	
Miscellaneous .....	147.64	
	<u>\$</u>	149.64

## Equipment:

Laboratory .....	\$ 267.50	
	<u>\$</u>	267.50
		<u>\$ 28,586.36</u>

## SERUM:

## Supplies and Materials:

Office Supplies .....	\$ 4.50	
Laboratory .....	5.56	
Ice .....	135.00	
General .....	403.04	
	<u>\$</u>	548.10

## Postage, Telephone, Express:

Postage .....	\$ 381.00	
Telephone and Telegraph .....	13.26	
Express, Drayage and Freight .....	456.10	
	<u>\$</u>	850.36

## Travel:

Hotels .....	\$ 72.45	
Fares .....	241.28	
	<u>\$</u>	313.73

## Printing:

Office Forms .....	\$ 8.09	
	<u>\$</u>	8.09

## General Expense:

Rent Equipment .....	\$ 6.00	
Serum and Virus .....	24,699.50	
Miscellaneous .....	220.69	
	<u>\$</u>	24,926.19

## Miscellaneous Obligations:

Refunds .....	\$ 78.95	
	<u>\$</u>	78.95
		<u>26,725.42</u>

## TEST FARMS:

## Personal Service:

Clerical Salaries .....	\$ 2,240.00	
Supervisors .....	11,299.92	
Unskilled Labor .....	37,597.75	
	<u>\$</u>	51,137.67

## Supplies and Materials:

Office Supplies .....	\$ 71.83	
Botanical .....	11.20	
Farm and Dairy .....	42,524.18	
Forage .....	114.30	
General .....	128.22	
	<u>\$</u>	42,849.73

## Postage, Telephone and Telegraph:

Postage .....	\$ 50.00	
Telephone and Telegraph .....	75.58	
	<u>\$</u>	125.58

## Travel:

Hotels .....	\$ 209.64	
Fares .....	1,614.86	
	<u>\$</u>	1,824.50

## Printing:

Office Forms .....	\$ 49.38	
	<u>\$</u>	49.38

## Repairs:

Repairs, Equipment .....	\$ 10.00	
	<u>\$</u>	10.00

## TEST FARMS:—Continued

## Insurance:

Fire.....	\$	412.20	
			\$ 412.20

## Equipment:

Office Equipment.....	\$	630.00	
Farm and Dairy.....		1,261.94	
Livestock.....		620.00	
			2,511.94

## Land and Buildings:

Erection Buildings.....	\$	2,218.33	
			2,218.33
			\$ 101,139.33

## MISCELLANEOUS:

## Personal Service:

Executive.....	\$	3,500.00	
Supervisors.....		916.63	
Unskilled Labor.....		840.00	
			\$ 5,256.63

## General Expense:

State College.....	\$	60,000.00	
Custodian.....		7,200.00	
Miscellaneous.....		2,417.50	
			69,617.50
			74,874.13

## DRAINAGE:

## Personal Service:

Professional and Technical.....	\$	1,750.00	
			\$ 1,750.00
			1,750.00

Total.....			\$ 443,147.87
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## IV. CONSERVATION OF HEALTH AND SANITATION

ANALYSIS—IV 1

### STATE BOARD OF HEALTH

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year ended June 30, 1927*

##### ADMINISTRATION BUREAU:

###### Personal Service:

Executive Salaries .....	\$ 5,943.54	
Professional and Technical Salaries .....	2,700.00	
Clerical Salaries .....	5,445.66	
Unskilled Labor .....	1,117.50	
Per Diem and Fees .....	1,243.20	
		\$ 16,449.90

###### Supplies and Materials:

Office Supplies .....	\$ 88.39	
Cleaning and Household Supplies .....	49.84	
Library Supplies .....	142.22	
Botanical and Ground Supplies .....	5.00	
Ice and Other Refrigeration .....	98.65	
Wearing Apparel (Purchased) .....	23.50	
		407.60

###### Equipment:

Office Furniture and Fixtures .....	\$ 57.07	
		57.07

###### Transportation and Communication:

Hotel and Meals .....	\$ 395.36	
Railroad and Other Fares .....	517.81	
Mileage Allowance .....	303.60	
Postage .....	160.00	
Telephone and Telegraph .....	421.42	
Express, Drayage and Freight .....	261.24	
		2,059.43

###### Maintenance and Repairs:

Equipment and Fixtures .....	\$ 10.45	
Buildings .....	220.00	
		230.45

General Expense .....	\$ 102.85	
		102.85

Contribution .....	\$ 858.75	
		858.75

Transfer of Funds (to Rockefeller Fund) .....	\$ 2,418.73	
		2,418.73

Total ..... \$ 22,584.78

##### BUREAU OF COUNTY HEALTH WORK:

###### Personal Service:

Executive Salaries .....	\$ 4,000.00	
Clerical Salaries .....	1,680.00	
		\$ 5,680.00

###### Supplies and Materials:

Office Supplies .....	\$ 19.93	
Cleaning and Household Supplies .....	2.10	
		22.03

## BUREAU OF COUNTY HEALTH WORK:—Continued

Equipment:		
Office Furniture and Fixtures.....	\$ 13.50	
		\$ 13.50
Transportation and Communication:		
Hotel and Meals.....	\$ 391.60	
Railroad and Other Fares.....	56.83	
Mileage Allowance.....	1,642.40	
Postage.....	140.00	
Telephone and Telegraph.....	12.10	
		2,242.93
Maintenance and Repairs:		
Equipment and Fixtures.....	\$ 4.45	
		4.45
Special Departmental:		
County Health Subsidies.....	\$ 87,746.53	
		87,746.53
		\$ 95,709.44

## BUREAU OF ENGINEERING AND INSPECTION:

Personal Service:		
Executive Salaries.....	\$ 4,000.00	
Professional and Technical Salaries.....	33,845.00	
Clerical Salaries.....	1,795.07	
Unskilled Labor.....	197.50	
		\$ 39,837.57
Supplies and Materials:		
Office Supplies.....	\$ 147.43	
Cleaning and Household Supplies.....	9.15	
Laboratory Supplies and Materials.....	374.56	
Classroom and Teachers' Supplies.....	1.10	
Library Supplies.....	42.25	
Recreational Supplies.....	7.00	
General Supplies and Materials.....	4.84	
		586.33
Equipment:		
Office Furniture and Fixtures.....	\$ 129.10	
Laboratory Equipment.....	625.94	
		755.04
Transportation and Communication:		
Hotel and Meals.....	\$ 15,020.69	
Railroad and Other Fares.....	7,979.58	
Mileage Allowance.....	6,291.83	
Postage.....	320.23	
Telephone and Telegraph.....	1,049.59	
Express, Drayage and Freight.....	31.99	
		30,693.91
Printing, Binding and Publicity:		
Photographing and Blue Printing.....	\$ 4.50	
		4.50
Maintenance and Repairs:		
Equipment and Fixtures.....	\$ 44.90	
		44.90
General Expense.....	\$ 79.26	
		79.26
		72,001.51
BUREAU OF EPIDEMIOLOGY:		
Personal Service:		
Clerical Salaries.....	\$ 8,495.50	
		8,495.50
		8,495.50

## ANALYSES OF DISBURSEMENTS

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## BUREAU HEALTH EDUCATION:

## Personal Service:

Executive Salaries .....	\$ 4,683.33	
Professional and Technical Salaries .....	825.00	
Clerical Salaries .....	4,273.70	
Skilled Labor .....	1,210.00	
Unskilled Labor .....	27.75	
Per Diem and Fees .....	15.00	
	<u>\$</u>	11,034.78

## Supplies and Materials:

Office Supplies .....	\$ 533.76	
Cleaning and Household Supplies .....	6.85	
Library Supplies .....	47.50	
Recreational Supplies .....	318.10	
	<u></u>	906.21

## Equipment:

Equipment and Fixtures .....	\$ 81.50	
General Equipment .....	1.50	
	<u></u>	83.00

## Transportation and Communication:

Hotel and Meals .....	\$ 476.86	
Railroad and Other Fares .....	296.76	
Mileage Allowance .....	224.10	
Telephone and Telegraph .....	17.38	
Express, Drayage and Freight .....	9.45	
Postage .....	251.86	
	<u></u>	1,276.41

## Motor Vehicles:

Upkeep .....	\$ 455.83	
	<u></u>	455.83

## Maintenance and Repairs:

Equipment and Fixtures .....	\$ 9.35	
	<u></u>	9.35

General Expense .....	\$ 41.00	
	<u></u>	41.00
	<u>\$</u>	13,806.58

## BUREAU MALARIA CONTROL AND SURVEY:

## Personal Service:

Executive Salaries .....	\$ 2,499.99	
Professional and Technical Salaries .....	5,280.00	
Clerical Salaries .....	1,296.25	
	<u>\$</u>	9,076.24

## Supplies and Materials:

Office Supplies .....	\$ 52.63	
Medical and Surgical Supplies .....	2.25	
Laboratory Supplies and Materials .....	197.27	
Library Supplies .....	1.00	
Electrical Supplies and Materials .....	5.80	
General Supplies and Materials .....	5.45	
Wearing Apparel (Purchased) .....	3.95	
	<u></u>	268.35

## Equipment:

Office Equipment .....	\$ 9.50	
	<u></u>	9.50

## Transportation and Communication:

Hotel and Meals .....	\$ 1,995.77	
Railroad and Other Fares .....	926.15	
Mileage Allowance .....	2,408.40	
Telephone and Telegraph .....	128.72	
Postage .....	52.08	
	<u></u>	5,511.12

## Maintenance and Repairs:

Equipment and Fixtures .....	\$ 13.00	
	<u></u>	13.00

## BUREAU OF MALARIA CONTROL AND SURVEY:—Continued

General Expense.....	\$	105.86	
			\$ 105.86
Special Departmental:			
Malaria Control and County Health Subsidies.....	\$	4,500.00	
Miscellaneous Obligations, Refund.....		275.58	
			4,775.58
			\$ 19,759.65

## BUREAU MEDICAL INSPECTION OF SCHOOLS:

Personal Service:			
Executive Salaries.....	\$	3,575.00	
Professional and Technical Salaries.....		27,536.65	
Clerical Salaries.....		508.75	
Skilled Labor.....		309.08	
			\$ 31,929.48
Supplies and Materials:			
Office Supplies.....	\$	16.91	
Sewing Supplies and Dry Goods.....		74.84	
Medical and Surgical Supplies.....		3,797.82	
Drugs and Medicines.....		107.30	
Library Supplies.....		1.00	
General Supplies and Materials.....		2.00	
Wearing Apparel (Purchased).....		63.00	
			4,062.87
Equipment:			
Medical and Surgical Equipment.....	\$	22.50	
Motor Vehicles: Purchase.....		860.00	
			882.50
Transportation and Communication:			
Hotels and Meals.....	\$	10,924.76	
Railroad and Other Fares.....		6,963.53	
Mileage Allowance.....		1,019.32	
Telephone and Telegraph.....		47.44	
Express, Drayage and Freight.....		20.27	
Postage.....		380.00	
			19,355.32
Maintenance and Repairs.....	\$	1.75	
			1.75
General Expense.....	\$	51.40	
			51.40
			56,283.32

## BUREAU VITAL STATISTICS:

Personal Service:			
Executive Salaries.....	\$	4,000.00	
Clerical Salaries.....		13,697.00	
			\$ 17,697.00
Supplies and Materials:			
Office Supplies.....	\$	111.97	
Cleaning and Household Supplies.....		13.74	
Library Supplies.....		2.75	
General Supplies and Materials.....		4.45	
			132.91
Equipment:			
Office Equipment.....	\$	875.98	
			875.98
Transportation and Communication:			
Hotels and Meals.....	\$	255.19	
Railroad and Other Fares.....		97.51	
Mileage Allowance.....		412.50	
Telephone and Telegraph.....		43.76	
Express, Drayage and Freight.....		17.60	
Postage.....		1,959.48	
			2,786.04

## BUREAU VITAL STATISTICS:—Continued

## Maintenance and Repairs:

Equipment and Fixtures .....	\$ 43.15	
	<u>\$</u>	43.15
General Expense .....	\$ 381.00	
	<u>381.00</u>	
	<u>\$</u>	21,916.08
Transferred from Maternity and Infancy Special Fund .....		29,405.79
Total .....	<u>\$</u>	<u>339,962.65</u>

## STATE LABORATORY OF HYGIENE

ANALYSIS—IV 2

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## Personal Service:

Executive Salaries .....	\$ 4,999.92	
Professional and Technical Salaries .....	29,936.50	
Clerical Salaries .....	6,495.00	
Skilled Labor .....	5,855.38	
Unskilled Labor .....	1,701.63	
	<u>\$</u>	48,988.43

## Supplies and Materials:

Office Supplies .....	\$ 157.64	
Cleaning and Household Supplies .....	90.50	
Food .....	35.27	
Laboratory Supplies and Materials .....	36,285.94	
Library Supplies .....	133.15	
Farm and Dairy Supplies .....	15.05	
Forage and Supplies for Animals .....	2,709.31	
Shop Supplies and Materials .....	23.30	
Plumbing Supplies and Materials .....	231.75	
General Supplies and Materials .....	85.00	
Coal .....	324.00	
	<u>40,090.91</u>	

## Postage, Telephone and Express:

Postage .....	\$ 2,846.31	
Telephone and Telegraph .....	92.21	
Express, Drayage and Freight .....	1,231.44	
	<u>4,169.96</u>	

## Travel Expense:

Hotel and Meals .....	\$ 413.27	
Railroad and Other Fares .....	1,000.18	
Mileage Allowance .....	90.68	
	<u>1,504.13</u>	

## Printing, Binding and Publicity:

Engraving, Lithographing, Embossing .....	\$ 5.20	
Binding, Reports Publications .....	315.00	
	<u>320.20</u>	

## Motor Vehicles; Upkeep:

Motor Vehicles; Upkeep .....	\$ 373.79	
	<u>373.79</u>	

## Light, Power and Water:

Light, Power and Water .....	\$ 1,560.11	
	<u>1,560.11</u>	

## Repairs (Contract)

Repairs: Equipment Fixtures .....	\$ 510.57	
Repairs: Building Structures .....	62.85	
	<u>573.42</u>	

## STATE AUDITOR'S REPORT, 1927

## Equipment:

Motor Vehicles: Purchase.....	\$	672.00	
Laboratory Equipment.....		943.87	
Electrical Equipment.....		67.50	
General Equipment.....		10.50	
		<u>          </u>	\$ 1,693.87

## Miscellaneous Obligations:

Refunds.....	\$	364.68	
		<u>          </u>	364.68

Total.....\$ 99,639.50

## VI. CHARITIES, CORRECTIONS AND WELFARE

ANALYSIS—VI 1a

### STATE BOARD OF CHARITIES AND PUBLIC WELFARE

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Executive Salary .....	\$ 4,000.00	
Professional and Technical Salaries .....	8,706.00	
Clerical Salaries .....	7,462.40	
Per Diems and Fees .....	1,750.00	
	<hr/>	\$ 21,918.40
Office Supplies .....	\$ 190.46	
Library Supplies .....	41.70	
General Supplies and Materials .....	9.05	
	<hr/>	241.21
Postage .....	\$ 487.99	
Telegrams and Telephone .....	388.69	
Express and Drayage .....	1.78	
	<hr/>	878.46
Hotel and Meals .....	\$ 2,909.02	
Railroad and Other Fares .....	2,349.77	
Mileage Allowance .....	1,940.57	
	<hr/>	7,199.36
Upkeep of Motor Vehicle .....	\$ 431.88	
	<hr/>	431.88
Repairs on Typewriters .....	\$ 5.25	
	<hr/>	5.25
Rent of Post Office Box .....	\$ 8.00	
Miscellaneous .....	355.40	
	<hr/>	363.40
Insurance .....	\$ 10.92	
	<hr/>	10.92
Office Equipment and Furnishings .....	\$ 541.60	
Motor Vehicle Purchased .....	488.00	
Library Equipment and Stock .....	62.36	
	<hr/>	1,091.96
Grand Total .....	\$	32,140.84

ANALYSIS—VI 1b

## STATE BOARD OF CHARITIES AND PUBLIC WELFARE—MOTHERS' AID

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Alamance.....	\$ 508.00	Hertford.....	\$ 252.98
Alleghany.....	103.63	Iredell.....	582.44
Anson.....	439.68	Johnston.....	760.50
Ashe.....	210.00	Lee.....	207.96
Avery.....	164.50	Lenoir.....	172.50
Beaufort.....	468.25	Lincoln.....	215.00
Bertie.....	377.00	Macon.....	190.50
Bladen.....	306.00	Madison.....	310.00
Brunswick.....	231.00	McDowell.....	237.50
Buncombe.....	1,030.00	Mecklenburg.....	1,211.75
Cabarrus.....	468.00	Mitchell.....	36.00
Caswell.....	192.96	Moore.....	330.00
Catawba.....	512.50	Nash.....	522.50
Chatham.....	313.34	New Hanover.....	470.00
Cherokee.....	235.98	Northampton.....	515.00
Chowan.....	146.65	Orange.....	246.20
Clay.....	88.26	Pasquotank.....	265.00
Cleveland.....	490.00	Pender.....	252.51
Columbus.....	480.00	Person.....	180.00
Craven.....	450.00	Pitt.....	629.75
Cumberland.....	527.50	Randolph.....	380.00
Dare.....	99.71	Richmond.....	402.90
Davidson.....	453.12	Robeson.....	790.00
Davie.....	211.00	Rockingham.....	658.75
Duplin.....	468.25	Rowan.....	706.10
Durham.....	525.00	Rutherford.....	510.00
Edgecombe.....	590.00	Scotland.....	242.04
Forsyth.....	1,200.00	Stanly.....	426.00
Franklin.....	312.00	Surry.....	439.98
Gaston.....	807.02	Union.....	502.00
Graham.....	75.00	Vance.....	335.00
Granville.....	275.00	Wake.....	1,050.50
Greene.....	242.50	Warren.....	190.00
Guilford.....	1,036.25	Watauga.....	185.00
Halifax.....	643.50	Wayne.....	552.50
Harnett.....	435.00	Wilkes.....	390.00
Haywood.....	330.00	Wilson.....	420.00
Grand Total.....		\$ 31,214.56	

ANALYSIS—VI 2a

## STATE CHILD WELFARE COMMISSION

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## Personal Service:

Executive Salaries .....	\$	3,600.00	
Professional and Technical Salaries .....		862.50	
Clerical Salaries .....		5,067.51	
Field Agents' Salaries .....		5,925.43	
		<hr/>	
	\$		15,455.44

## Supplies and Material:

Office Supplies .....	\$	157.62	
		<hr/>	
			157.62

## Postage, Telephone and Express:

Postage .....	\$	395.69	
Telephone and Telegraph .....		307.16	
Express .....		4.90	
		<hr/>	
			707.75

## Travel Expense:

Hotel and Meals .....	\$	3,842.72	
Railroad and Other Fares .....		2,194.42	
Mileage Allowance .....		215.22	
		<hr/>	
			6,252.36

## Repairs:

Equipment, Fixtures .....	\$	13.40	
		<hr/>	
			13.40

## General Expense:

Miscellaneous Expense .....	\$	277.93	
		<hr/>	
			277.93

## Equipment:

Office Furniture and Fixtures .....	\$	233.75	
		<hr/>	
			233.75

Total .....	\$		23,098.25
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ANALYSIS—VI 2b

## STATE CHILD WELFARE COMMISSION—SURVEY ACCOUNT

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Executive Salaries.....	\$ 300.00	
	<hr/>	\$ 300.00
Supplies and Material:		
Office Supplies.....	\$ 1.75	
	<hr/>	1.75
Postage, Telephone and Express:		
Telephone and Telegraph.....	\$ 1.05	
	<hr/>	1.05
Travel Expense:		
Hotel and Meals.....	\$ 23.80	
Railroad and Other Fares.....	65.54	
	<hr/>	89.34
Repairs:		
Equipment, Fixtures.....	\$ 88.00	
	<hr/>	88.00
General Expense:		
Miscellaneous Expense.....	\$ 445.15	
	<hr/>	445.15
Equipment:		
Office Furniture and Fixtures.....	\$ 1,425.14	
	<hr/>	1,425.14
Total.....		<hr/>
		\$ 2,350.43

## VII. EDUCATION

ANALYSIS—VII 1-1

### STATE PUBLIC SCHOOL FUND

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

#### EQUALIZING FUND:

##### Per Diems:

Commission .....	\$ 40.00	
Paid to Counties from 1925 Appropriation .....	1,499,960.00	
		\$ 1,500,000.00

#### STATE BOARD OF EQUALIZATION:

(Expense paid from advance from Emergency Appropriation to be repaid from 1927 Appropriation)

##### Personal Service:

Professional .....	\$ 940.00	
Clerical .....	856.50	
		\$ 1,796.50

##### Per Diems:

Members .....	\$ 4,297.72	
Assistants .....	2,693.53	
		6,991.25

##### Materials and Supplies:

Office .....		47.25
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##### Postage, Etc.:

Postage .....	\$ 68.17	
Telephone .....	24.74	
		92.91

##### Travel:

Hotel .....	\$ 3.53	
Fares .....	11.20	
		14.73

##### Printing:

Maps .....	\$ 335.31	
Letter Heads .....	5.95	
		341.26

##### Repairs:

Office Equipment .....		4.00
------------------------	--	------

##### Equipment:

Office .....		834.66
--------------	--	--------

10,122.56

#### TEACHER TRAINING FUND:

Teacher Training Units in Negro Private Schools .....	\$ 12,750.00
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##### County Summer Schools:

Negro .....	6,680.00
-------------	----------

##### Rural Supervision:

White .....	\$ 34,559.05	
Negro .....	11,055.00	
		45,614.05

65,044.05

## TEACHER TRAINING FUND:—Continued

## Rural High Schools:

Teacher Training Units in Rural High Schools.....\$ 22,099.91

## Establishing Standard High Schools:

White.....\$ 69,300.00

Negro.....18,600.00

87,900.00

Rural Libraries.....\$ 109,999.91

3,750.00

## VOCATIONAL EDUCATION:

Personal Service.....\$ 21,960.39

Materials and Supplies.....195.90

Postage, Telephone, etc.....62.38

Travel.....7,508.29

Printing.....368.63

Equipment.....157.45

State Aid.....115,527.99

145,781.03

## DIVISION OF NEGRO EDUCATION:

## Personal Service:

Professional.....\$ 5,566.58

Clerical.....4,472.34

\$ 10,038.92

## Travel:

Hotel.....\$ 1,388.50

Fares.....1,986.99

Auto Mileage.....313.60

3,689.09

13,728.01

## DIVISION OF PUBLICATIONS:

## Personal Service:

Executive.....\$ 3,600.00

## Travel:

Hotel.....\$ 19.10

Fares.....52.94

72.04

3,672.04

## DIVISION OF SCHOOL INSPECTION:

## Personal Service:

Executive.....\$ 4,000.00

Professional.....9,050.00

Clerical.....1,620.00

\$ 14,670.00

## Travel:

Hotel.....\$ 1,730.06

Fares.....2,568.71

Auto Mileage.....301.60

4,600.37

19,270.37

## DIVISION OF SCHOOL ORGANIZATION AND CIVICS:

## Personal Service:

Professional.....\$ 8,984.63

Clerical.....1,320.00

Skilled Labor.....1,172.40

\$ 11,477.03

## Materials and Supplies:

Photographic.....72.99

Postage.....40.00

## DIVISION OF SCHOOL ORGANIZATION AND CIVICS:—Continued

Travel:			
Hotel.....	\$	994.99	
Fares.....		689.91	
Auto Mileage.....		1,511.70	
		<hr/>	
		\$	3,196.60
Printing:			
Bulletins.....	\$	218.21	
Films.....		88.96	
		<hr/>	
			307.17
Sesqui-Centennial.....			858.75
Checks Returned.....			588.00
Repairs.....			13.37
Equipment:			
Films.....	\$	2,960.66	
Photographic.....		166.28	
		<hr/>	
			3,126.94
Projectors for Sale.....			3,367.05
		<hr/>	
		\$	23,047.90

## DIVISION OF TEACHER TRAINING:

Personal Service:			
Executive.....	\$	3,780.00	
Professional.....		5,366.62	
Clerical.....		3,000.00	
		<hr/>	
		\$	12,146.62
Travel:			
Hotel.....	\$	651.42	
Fares.....		1,639.79	
Auto Mileage.....		15.60	
		<hr/>	
			2,306.81
		<hr/>	
			14,453.43

## DIVISION OF CERTIFICATION AND FINANCE:

Personal Service:			
Executive.....	\$	3,600.00	
Professional.....		11,035.00	
Clerical.....		8,702.31	
Unskilled Labor.....		1,092.00	
Examination.....		64.76	
		<hr/>	
		\$	24,494.07
Travel:			
Hotel.....	\$	58.88	
Fares.....		32.43	
		<hr/>	
			91.31
		<hr/>	
			24,585.38

## DIVISION OF ADMINISTRATION:

Personal Service:			
Executive.....	\$	5,000.00	
Clerical.....		1,800.00	
Skilled Labor.....		42.50	
Unskilled Labor.....		806.66	
		<hr/>	
		\$	7,649.16
Materials and Supplies:			
Office.....			1,638.62
Postage, etc.:			
Postage.....	\$	4,762.00	
Telephone and Telegraph.....		973.47	
Express.....		830.38	
		<hr/>	
			6,565.85

## DIVISION OF ADMINISTRATION:—Continued

Travel:			
Hotel .....	\$	211.75	
Fares .....		406.98	
Auto Mileage .....		153.08	
		<hr/>	
	\$		771.81
Printing .....			21.00
Sesqui-Centennial:			
General Exhibit .....	\$	31.00	
Negro Exhibit .....		1,056.90	
		<hr/>	
			1,087.90
Repairs .....			91.63
Equipment .....			2,472.08
		<hr/>	
	\$		20,298.05
Industrial Rehabilitation:			
Maintenance .....			14,989.35
EDUCATION COMMISSION:			
Personal Service .....	\$	7,907.60	
Per Diems:			
Members .....		2,727.81	
Materials and Supplies .....		236.72	
Postage, etc. ....		402.55	
Travel:			
Hotel .....	\$	75.40	
Fares .....		34.86	
Auto Mileage .....		380.35	
		<hr/>	
			490.61
Repairs .....			.75
		<hr/>	
			11,766.04
Text Book Commission:			
Per Diem .....			1,495.87
FARM LIFE SCHOOLS:			
Catawba .....	\$	4,425.00	
Craven .....		4,425.00	
Durham .....		3,300.00	
Iredell .....		4,000.00	
Nash .....		4,425.00	
Rowan .....		4,425.00	
		<hr/>	
			25,000.00
Total .....	\$		2,007,003.99

ANALYSIS—VII 17

## NORTH CAROLINA HISTORICAL COMMISSION

## STATEMENT OF DISBURSEMENTS

Fiscal Year Ended June 30, 1927

Personal Service:		
Executive Salaries .....	\$	7,600.00
Professional and Technical Salaries .....		1,532.65
Clerical Salaries .....		11,030.64
Unskilled Laborers .....		1,239.00
Skilled Labor .....		8.00
Per Diem and Fees .....		1,180.00
	<hr/>	
	\$	22,590.29

Supplies and Materials:		
Office Supplies.....	\$ 226.36	
Cleaning and Household Supplies .....	.30	
Library Supplies.....	85.00	
Electrical Supplies and Materials.....	1.50	
General Supplies and Materials.....	5.20	
Wearing Apparel Purchased.....	22.00	
	<hr/>	\$ 340.36
Postage, Telephone and Express:		
Postage.....	\$ 656.91	
Telephone and Telegraph .....	2.35	
Express, Drayage and Freight.....	53.68	
	<hr/>	712.94
Travel Expense:		
Hotel and Meals.....	\$ 128.00	
Railroad and Other Fares .....	118.10	
	<hr/>	246.10
Repairs:		
Equipment and Fixtures.....	\$ 17.20	
	<hr/>	17.20
State Aid:		
Sesqui-Centennial.....	\$ 858.75	
	<hr/>	858.75
Equipment:		
Office Equipment, Furnishings.....	\$ 171.94	
Furniture and Furnishings.....	2.00	
Library Equipment and Stock.....	846.31	
	<hr/>	1,020.25
	<hr/>	\$ 25,785.89

ANALYSIS—VII 20a

## STATE LIBRARY

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Executive Salaries.....	\$ 2,809.92	
Clerical Salaries.....	5,296.25	
Unskilled Labor.....	46.47	
	<hr/>	\$ 8,152.64
Supplies and Materials:		
Office Supplies.....	\$ 60.42	
	<hr/>	60.42
Postage, Telephone and Express:		
Postage.....	\$ 68.00	
Telephone and Telegraph .....	19.00	
Express, Drayage and Freight.....	21.31	
	<hr/>	108.31
Travel Expense:		
Hotel and Meals.....	\$ 124.88	
Railroad and Other Fares .....	90.02	
	<hr/>	214.90
Office Service:		
Rent Equipment.....	\$ 9.00	
Interest, Petty Cash.....	40.00	
	<hr/>	49.00

## Equipment:

Office Equipment .....	\$	229.59	
Library Equipment .....		4,078.01	
General Equipment .....		6.00	
		<u>\$</u>	4,313.60
Total .....	\$		<u><u>12,898.87</u></u>

ANALYSIS—VII 20b

## LIBRARY COMMISSION

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## Personal Service:

Executive Salaries .....	\$	2,925.00	
Professional and Technical .....		7,480.00	
Clerical Salaries .....		4,621.25	
Unskilled Laborers .....		980.10	
		<u>\$</u>	16,006.35

## Printing, Binding and Publicity:

Office Forms, etc. ....	\$	8.00	
Binding Reports, Publications, etc. ....		27.60	
		<u></u>	35.60

## Transportation and Communication:

Hotels .....	\$	995.67	
Fares .....		727.70	
Telegraph and Telephone .....		18.86	
Postage .....		468.60	
Outward Freight and Express .....		360.32	
		<u></u>	2,571.15

## Maintenance and Repairs:

Mechanical and Constructional .....	\$	15.00	
		<u></u>	15.00

## Other Expense:

Office Supplies .....	\$	414.46	
Office Expense .....		22.00	
		<u></u>	436.46

## Miscellaneous Expense:

General Expense .....	\$	14.60	
		<u></u>	14.60

## Special Departmental or Bureau Expense:

Books .....	\$	5,085.60	
		<u></u>	5,085.60

## Equipment:

Office Furniture and Equipment .....	\$	306.07	
		<u></u>	306.07

Total Maintenance .....	\$	<u><u>24,470.83</u></u>
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## IX. PENSIONS, PUBLIC PRINTING AND MISCELLANEOUS

ANALYSIS—IX 2abc

### PUBLIC PRINTING

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Public Printing (Less Paper) .....	\$	142,837.09	
Paper Purchased for Public Printing .....		60,951.55	
Coöperative Supplies .....		40,218.93	
Personal Service .....		2,190.37	
Drayage, Etc. ....		933.29	
	\$	247,131.23	
Paper Stock on Hand June 30, 1926 .....	\$	56,286.16	
Paper Purchased F. O. B. Raleigh .....		60,951.55	
	\$	117,237.71	
Paper Used by Departments and Institutions During Year .....		43,076.09	
	\$	74,161.62	
Blank Paper Sold as Supplies .....		8,450.00	
Paper Stock on Hand .....	\$	65,711.62	
Coöperative Supplies Purchased for Department and Institutions .....	\$	40,218.93	
Supplies on Hand June 30, 1926 .....		7,500.00	
	\$	47,718.93	
Supplies Furnished .....		42,879.00	
	\$	4,839.93	
Supplies on Hand June 30, 1927:			
Printing (Including Paper) Charged to the Departments and Institutions Direct .....	\$	51,011.87	
Printing (Including Paper) Charged to Public Printing Fund .....		172,025.47	
Total .....	\$	223,037.34	

## SUMMARY OF PUBLIC PRINTING FOR THE YEAR 1926-1927

	COST OF PRODUCTION	STOCK	TOTAL
Board of Health.....	\$ 11,351.23	\$ 3,013.69	\$ 14,364.92
Department of Public Instruction.....	17,940.62	4,111.83	22,052.45
Executive Department.....	7,322.66	1,149.63	8,472.29
Insurance Department.....	5,246.87	1,409.18	6,656.05
Revenue Department.....	10,837.40	2,475.93	13,313.33
Board of Equalization.....	614.53	353.10	967.63
Vocational Education.....	198.44	57.35	255.79
Conservation and Development.....	4,286.19	3,682.40	7,968.59
Transportation Advisory Commission.....	10.29		10.29
Legislative Printing.....	25,115.68	981.64	26,097.52
State Library.....	1,524.29	37.57	1,561.86
Experiment Station.....	693.92	110.91	804.83
Adjutant General.....	273.95	51.28	325.23
Charities and Public Welfare.....	1,569.82	345.97	1,915.79
Library Commission.....	1,115.34	250.77	1,366.11
Historical Commission.....	6,572.00	989.96	7,561.96
Legislative Reference Library.....	581.97	43.53	625.50
Supreme Court.....	15,362.64	2,112.44	17,484.08
Treasurer.....	949.44	118.28	1,067.72
Secretary of State.....	1,476.88	404.79	1,881.67
Corporation Commission.....	5,589.50	474.45	6,063.95
Labor and Printing.....	3,875.68	1,003.26	4,878.94
Child Welfare Commission.....	1,477.82	271.52	1,749.34
County Printing.....	2,587.12	2,899.20	5,486.32
County Government Advisory Commission.....	1,165.90	620.89	1,786.79
State Auditor.....	8,798.03	365.81	9,163.84
Board of Elections.....	4,171.89	1,800.48	5,972.37
Attorney General.....	2,089.55	41.19	2,130.74
Buildings and Grounds.....	37.44	2.13	39.57
	\$ 142,837.09	\$ 29,188.38	\$ 172,025.47

SUMMARY OF PRINTING FOR DEPARTMENTS AND INSTITUTIONS THAT PAY THEIR  
OWN BILLS THROUGH THE DEPARTMENT OF LABOR AND PRINTING  
FOR YEAR 1926-1927

	COST OF PRODUCTION	STOCK	TOTAL COST
County Government Advisory Commission .....	\$ 444.96	\$ 56.75	\$ 501.71
Agriculture Department .....	7,142.28	1,451.83	8,594.11
Motor Vehicle Bureau .....	17,154.63	8,476.98	25,631.61
A. and T. College .....	135.01	68.87	203.88
Caswell Training School .....	96.00	9.53	105.53
Confederate Soldiers Home .....	40.29	4.26	44.55
Cullowhee Normal School .....	41.10	42.88	83.98
State School for the Blind and Deaf .....	361.77	62.64	424.41
East Carolina Teachers College .....	372.13	196.61	568.74
N. C. Sanatorium .....	638.75	96.47	735.22
Fayetteville Normal School .....	36.38	2.19	38.57
Fisheries Commission .....	400.16	85.20	485.36
N. C. State College .....	7,804.90	2,564.48	10,369.38
N. C. College for Women .....	188.21	52.05	240.26
Orthopaedic Hospital .....	71.76	8.58	80.34
State Hospital Raleigh .....	734.00	175.32	909.32
Stonewall Jackson Training School .....	48.70	5.59	54.29
State Prison .....	120.59	43.84	164.43
University of North Carolina .....	44.32	151.43	195.75
Winston-Salem Teachers College .....	54.98	9.82	64.80
Highway Commission .....	62.42	4.65	67.07
State Hospital, Morganton .....	28.58	3.52	32.10
State Home and Industrial School for Girls .....	129.95	5.13	135.08
State School for the Blind .....	2.79	9.10	11.89
N. C. College for Negroes .....	12.46	.85	13.31
N. C. Board of Registration .....	8.94	.48	9.42
State Normal School .....	43.98	9.86	53.84
State Hospital, Goldsboro .....	20.31	2.74	23.05
Veterans Loan Fund .....	738.00	245.83	983.83
Morrison Training School .....	29.38	7.32	36.70
N. C. School for the Deaf .....	13.81	1.50	15.31
Appalachian State Normal .....	21.59	2.74	24.33
N. C. Park Commission .....	50.80	23.00	73.80
Vocational Education .....	21.46	5.25	26.71
Transportation Advisory Commission .....	8.77	.42	9.19
Total .....	\$ 37,124.16	\$ 13,887.71	\$ 51,011.87

## DEPARTMENT OF LABOR AND PRINTING

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service (Salaries) .....	\$ 27,945.60
Supplies and Materials .....	439.10
Postage, Telephone, Telegraph and Express .....	464.99
Repairs .....	99.80
Travel Expense .....	2,957.59
Miscellaneous Expense .....	61.72
Bonding .....	40.00
Total .....	\$ 32,008.30

# XI. INTEREST, DISCOUNTS AND PREMIUMS

ANALYSIS—XI 1b, 1c, 1d

## INTEREST AND DISCOUNT

### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

#### General Fund Bond Interest:

On Bonds 4% Various .....	\$ 270,464.00	
On Bonds 4½% Educational and Charitable Institutions .....	519,052.50	
On Bonds 4¼% Educational and Charitable Institutions .....	337,773.75	
On Bonds 5% Educational and Charitable Institutions .....	257,825.00	
On Bonds 4% Educational and Charitable Institutions .....	23,880.00	
On Bonds 5% Funding .....	131,400.00	
On Bonds 4¾% Fish and Oyster .....	23,607.50	
On Bonds 4¼% General Fund Note Interest .....	399,415.00	
		\$ 1,963,417.75

#### Highway Bond Interest:

On Bonds, Highway Serial 4½% .....	\$ 2,782,237.50	
On Bonds, Highway Serial 4¾% .....	178,291.25	
On Bonds, Highway Serial 5% .....	227,147.50	
On Bonds, Highway Serial 4% .....	300.00	
On Bonds, Highway Serial 4¼% .....	14,811.25	
		\$ 3,202,787.50
On Notes, Highway 4¼% .....	\$ 161,588.05	
On Notes, Highway Coupon 4¼% .....	192,578.75	
On Notes, Highway 4.20% .....	48,328.79	
On Notes, Highway 4½% .....	8,999.72	
On Notes, Highway 4% .....	35,616.50	
On Notes, Highway 3¾% .....	92,964.70	
		540,076.51

#### Chowan River Bridge:

Notes 3¾% .....	\$ 5,156.25	
Chowan River Bridge Notes 4¼% .....	5,489.58	
		10,645.83
		3,753,509.84

#### Public School Special Building Bond Interest:

On Bonds 4½% .....	\$ 450,270.00	
On Bonds 4¼% .....	23,842.50	
		\$ 474,112.50
On Notes 3¾% .....	\$ 90,416.67	
On Notes 4¼% .....	16,301.38	
On Notes 3½% .....	958.92	
		107,676.97
		581,789.47

Transfer accrued interest on Sale of Highway Bonds and Notes as shown by Auditor and Treasurer's Books to Highway Maintenance as Highway Commission remitted in full for interest from that Fund .....

153,563.95

Total .....

\$ 6,452,281.01

## XII. GENERAL NON-GOVERNMENTAL COSTS

ANALYSIS XII 2a

### SINKING FUND CONTRIBUTION

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Transfer to Sinking Fund, No. 5 .....	\$ 163,000.00
Transfer to Sinking Fund, No. 6 .....	51,250.00
Total .....	<u>\$ 214,250.00</u>

ANALYSIS—XII 2a

### SINKING FUND, NO. 5, EDUCATIONAL AND CHARITABLE INSTITUTION BONDS

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Purchase of 355 N. C. Bonds @\$1,000.00 each .....	\$ 355,000.00
Premium .....	15,689.41
Accrued Interest .....	380.80
Total .....	<u>\$ 371,070.21</u>

ANALYSIS—XII 2a

### SINKING FUND, NO. 6, EDUCATIONAL AND CHARITABLE INSTITUTION BONDS

#### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Purchase of 30 N. C. Bonds @\$1,000.00 each .....	\$ 30,000.00
Premium .....	1,832.70
Accrued Interest .....	591.60
Total .....	<u>\$ 32,424.30</u>

ANALYSIS—XII 2d

**SINKING FUND, NO. 8, COUNTY LOAN TRUST FUND****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Purchase of 4% Highway Serial Bonds .....	\$ 1,481,740.47
Total .....	<u>\$ 1,481,740.47</u>

ANALYSIS—XII 2b

**SINKING FUND NO. 1, HIGHWAY SERIAL BONDS****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Purchase of 60 N. C. Bonds @\$1,000.00 each .....	\$ 60,000.00
Premium .....	3,665.00
Accrued Interest .....	1,183.60
Total .....	<u>\$ 64,848.60</u>

ANALYSIS—XII 2b

**SINKING FUND, NO. 2, HIGHWAY SERIAL BONDS****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Purchase of 100 N. C. Bonds @\$1,000.00 each .....	\$ 100,000.00
Premium .....	6,110.77
Accrued Interest .....	1,972.00
Total .....	<u>\$ 108,082.77</u>

ANALYSIS—XII 2c

**SINKING FUND, NO. 4, PUBLIC SCHOOL SPECIAL BUILDING****STATEMENT OF DISBURSEMENTS***Fiscal Year Ended June 30, 1927*

Purchase of 155 N. C. Bonds @\$1,000.00 each .....	\$ 155,000.00
Premium .....	6,530.71
Accrued Interest .....	1,896.57
Total .....	<u>\$ 163,427.28</u>

### XIII. FEDERAL TRUST AND REVOLVING FUNDS

ANALYSIS—XIII 1c

#### STATE BOARD OF HEALTH

##### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

##### BUREAU MATERNITY AND INFANCY:

###### FEDERAL:

###### Personal Service:

Executive Salaries .....	\$ 1,725.02	
Professional and Technical Salaries .....	8,358.31	
Clerical Salaries .....	1,827.50	
	<u>\$</u>	11,910.83

###### Supplies and Materials:

Office Supplies .....	\$ 13.34	
Cleaning and Household Supplies .....	1.65	
Medical and Surgical Supplies .....	10.22	
Drugs and Medicines—Silver Nitrate .....	519.75	
Library Supplies .....	1.71	
	<u>\$</u>	546.67

###### Transportation and Communication:

Hotel and Meals .....	\$ 1,878.99	
Railroad and Other Fares .....	515.01	
Mileage Allowance .....	1,740.35	
Postage .....	100.00	
Telegraph and Telephone .....	119.27	
	<u>\$</u>	4,353.62

###### Motor Vehicle:

Upkeep .....	\$ 6.00	
	<u>\$</u>	6.00

General Expense .....	\$ 12.50	
	<u>\$</u>	12.50

###### Special Departmental:

Maternity and Infancy—County Units, Items and Clinics .....	\$ 16,983.46	
	<u>\$</u>	16,983.46

###### Equipment:

Medical and Surgical Equipment .....	\$ 34.24	
	<u>\$</u>	34.24

Transfer of Funds .....	\$ 17,568.50	
	<u>\$</u>	17,568.50

Total .....	<u><u>\$</u></u>	51,415.82
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## NORTH CAROLINA DEPARTMENT OF AGRICULTURE

## DIVISION OF MARKETS

## STATE WAREHOUSE SYSTEM

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## SUPERVISION ACCOUNT

## Personal Services:

Executive Salaries.....	\$	3,100.00	
Clerical Salaries.....		3,649.92	
Inspectional Salaries.....		2,299.95	
Skilled and Unskilled Labor.....		12.83	
		<u>          </u>	\$ 9,062.70

## Supplies:

Office Supplies.....	\$	172.02	
		<u>          </u>	172.02

## Postage, Telephone and Express:

Postage.....	\$	415.27	
Telephone and Telegraph.....		61.81	
Freight, Express and Drayage.....		138.32	
		<u>          </u>	615.40

## Travel Expense:

Fares, Hotel and Meals.....	\$	144.79	
		<u>          </u>	144.79

## Printing, Binding, Etc.:

Cotton Warehouse Receipts, Tags and Office Forms.....	\$	2,695.38	
		<u>          </u>	2,695.38

## Repairs, Hired and Contractual:

Repairs to Equipment.....	\$	11.50	
		<u>          </u>	11.50

## General Expense:

Cotton Classing.....	\$	3,591.40	
Leases.....		55.00	
Miscellaneous Expense.....		546.64	
		<u>          </u>	4,193.04

## Insurance and Bonding:

Premium on Official Bonds.....	\$	1,000.00	
Fire Insurance on Warehouse Buildings.....		177.80	
		<u>          </u>	1,177.80

## Equipment:

Office Equipment.....	\$	4.00	
		<u>          </u>	4.00

Total.....	\$	18,076.63
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ANALYSIS—XIII 2b

## NORTH CAROLINA DEPARTMENT OF AGRICULTURE

## DIVISION OF MARKETS

## STATE WAREHOUSE SYSTEM

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## PRINCIPAL FUND

Court Cost .....	\$	214.40
Total .....	\$	<u>214.40</u>

ANALYSIS—XIII 4

## SPECIAL SCHOOL BUILDING FUND (Acts Prior to 1925)

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Transfer to Sinking Fund, No. 4 .....	\$	101,827.18
Transfer to Pay School Building Bonds .....		165,000.00
Total .....	\$	<u>266,827.18</u>

ANALYSIS—XIII 5

## SPECIAL SCHOOL BUILDING FUND (Acts of 1925)

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Loans to Counties .....	\$	835,122.49
Paid to Counties on Interest .....		7,845.68
Interest on Notes and Bonds .....		197,625.59
Expense of Bond Sales .....		6,878.21
Notes Paid .....		5,000,000.00
Total .....	\$	<u>6,047,471.97</u>

ANALYSIS—XIII 6

**STATE BOARD OF CHARITIES AND PUBLIC WELFARE—LAURA  
SPELMAN ROCKEFELLER MEMORIAL FUND**

**STATEMENT OF DISBURSEMENTS**

*Fiscal Year Ended June 30, 1927*

Professional and Technical Salaries .....	\$	7,400.00	
Clerical Salaries .....		1,525.00	
			\$ 8,925.00
Library Supplies.....	\$	2.00	
			2.00
Telephone and Telegrams .....	\$	1.15	
			1.15
Hotel and Meals.....	\$	240.26	
Railroad and Other Fares .....		41.30	
Mileage Allowance.....		420.23	
			701.79
Upkeep of Motor Vehicle .....	\$	49.93	
			49.93
Miscellaneous Expense.....	\$	.50	.50
Grand Total.....	\$		<u>9,680.37</u>

ANALYSIS—XIII 7

**STATE BOARD OF HEALTH—ROCKEFELLER FUND**

**STATEMENT OF DISBURSEMENTS**

*Fiscal Year Ended June 30, 1927*

<b>Personal Service:</b>			
Professional and Technical Salaries .....	\$	3,797.50	
Clerical Salaries .....		7,103.00	
Unskilled Labor .....		236.20	
			\$ 11,136.70
<b>Supplies and Materials:</b>			
Office Supplies .....	\$	129.57	
Medical and Surgical Supplies .....		2.00	
Laboratory Supplies and Materials .....		32.35	
Library Supplies.....		4.50	
Forage and Supplies for Animals.....		3.30	
Plumbing Supplies and Materials .....		16.61	
General Supplies and Materials .....		5.96	
Coal .....		31.20	
			225.49
<b>Equipment:</b>			
Office Equipment.....	\$	186.23	
Institution Furniture and Furnishings .....		30.18	
Laundry Equipment .....		6.50	
			222.91
<b>Transportation and Communication:</b>			
Hotel and Meals.....	\$	319.03	
Railroad and Other Fares .....		126.11	
Mileage Allowance.....		48.62	
Telegraph and Telephone .....		89.32	
Postage.....		65.45	
Express, Drayage and Freight .....		81.43	
			<u>729.96</u>

# ANALYSES OF DISBURSEMENTS

77

Printing, Binding and Publicity:		
Office Forms and Miscellaneous Jobs .....	\$ 23.87	
Binding Reports, Etc. ....	11.05	
		\$ 34.92
Motor Vehicle:		
Upkeep .....	\$ 1,462.29	
		1,462.29
Light, Power and Water .....	\$ 115.08	
		115.08
Maintenance and Repairs:		
Equipment and Fixtures .....	\$ 34.54	
		34.54
General Expense:		
Rent of Buildings, Offices and Lands .....	\$ 420.00	
Miscellaneous Expense .....	566.43	
		986.43
Building .....	\$ 215.00	
		215.00
Total .....	\$	15,163.32

ANALYSIS—XIII 8

## STATE LOAN FUND

### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Loans to Counties:		
To Assist in Building School Houses .....	\$ 271,600.00	
Administration:		
Personal Service:		
Executive Salaries .....	\$ 3,750.00	
Clerical Salaries .....	1,500.00	
Professional Salaries .....	585.13	
		\$ 5,835.13
Travel:		
Hotel .....	\$ 465.40	
Fares .....	397.88	
Auto Mileage .....	1,062.21	
		1,925.49
Blue Prints .....		172.61
		7,933.23
Commissions-Sale of Swamp Land .....		998.87
Drainage Taxes .....		2,065.93
Interest Rodman Trust Fund .....		1,554.28
Total .....	\$	284,152.31

ANALYSIS—XIII 9

## WORLD WAR VETERANS LOAN FUND

### STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

Personal Service:		
Executive Salaries .....	\$ 1,856.98	
Clerical Salaries .....	1,067.56	
Fees .....	96.75	
		\$ 3,011.29

Supplies and Materials:		
Office Supplies.....	\$ 155.90	
		\$ 155.90
Postage, Telephone and Express:		
Postage.....	\$ 288.00	
		288.00
Printing, Binding and Publicity:		
Printing.....	\$ 538.36	
Multigraphing.....	14.78	
		553.14
General Expense:		
Rent of Equipment.....	\$ 8.00	
Post Office Box Rent.....	8.00	
		16.00
Equipment:		
Office Equipment and Furnishings.....	\$ 754.46	
		754.46
Loans:		
World War Veterans.....	\$ 97,450.00	
		97,450.00
Total.....		\$ 102,228.79

## STATE BOARD OF HEALTH

ANALYSIS—XIII 2-10

## STATEMENT OF DISBURSEMENTS

*Fiscal Year Ended June 30, 1927*

## BUREAU MATERNITY AND INFANCY:

## SPECIAL (State):

## Personal Service:

Executive Salaries.....	\$ 1,508.33	
Professional and Technical Salaries.....	4,578.35	
Clerical Salaries.....	1,472.53	
		\$ 7,559.21

## Supplies and Materials:

Office Supplies.....	\$ 20.15	
Medical and Surgical Supplies.....	1.77	
Drugs and Medicines—Silver Nitrate.....	1,536.98	
General Supplies and Materials.....	40.00	
		1,598.90

## Transportation and Communication:

Hotel and Meals.....	\$ 1,497.94	
Railroad and Other Fares.....	448.46	
Mileage Allowance.....	1,450.45	
Postage.....	50.00	
Telegraph and Telephone.....	113.39	
Express, Drayage and Freight.....	1.15	
		3,561.39

## Maintenance and Repairs:

Equipment and Fixtures.....	\$ 1.75	
		1.75

General Expense.....	\$ 12.50	
		12.50

## Special Departmental:

Maternity and Infancy—County Units, Items and Clinics \$	8,728.97	
		8,728.97

Transfer of Funds.....	\$ 595.73	
		595.73

Total.....\$ 22,058.45

## SUMMARY OF CASH RECEIPTS

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## RECAPITULATION OF CASH RECEIPTS

*Fiscal Year Ended June 30, 1927*

	CLASSIFICATION OF RECEIPTS					FUNDS CREDITED		
	General Fund Revenue Receipts	Special Fund Revenue Receipts	General Fund Refund of Expense	General Fund Non-Revenue Receipts	Special Fund Non-Revenue Receipts	General Fund	Special Fund	Federal Fund
A—MAJOR TAXES, LICENSES, ETC., FOR GENERAL PURPOSES.....	\$12,072,738.15	\$-----	\$-----	\$-----	\$-----	\$12,072,738.15	\$-----	\$-----
I General Administration.....	145,188.55	-----	86,379.10	30,958.00	-----	262,525.65	-----	-----
II Protection of Person and Property.....	570,000.00	534,676.59	230.00	29,602.01	575,017.14	599,832.01	1,109,693.73	-----
III Development and Conservation of Natural Resources.....	-----	483,505.87	-----	71,165.90	-----	71,165.90	483,505.87	-----
IV Conservation of Health and Sanitation.....	-----	-----	-----	166,092.26	1,540.96	166,092.26	1,540.96	-----
V Highways.....	-----	14,068,320.58	-----	-----	40,417,919.51	-----	54,486,240.09	-----
VI Charities, Correction and Welfare.....	375,430.35	-----	662.16	169,158.77	542,540.92	545,251.28	542,540.92	-----
VII Education.....	-----	-----	22.82	2,150,858.69	8,742.95	2,150,881.51	8,742.95	-----
VIII Parks, Sites and Reservations.....	-----	-----	-----	-----	-----	-----	-----	-----
IX Pensions, Public Printing and Miscellaneous.....	-----	-----	1,599.17	76,446.26	988,748.50	78,045.43	988,748.50	-----
X Public Service Enterprises.....	245,345.00	-----	-----	-----	6,666,879.13	254,345.00	6,666,879.13	-----
XI Interest, Discount and Premiums.....	-----	-----	-----	-----	-----	-----	-----	-----
XII Miscellaneous Non-Revenue Receipts.....	-----	286,364.98	-----	19,879.50	2,554,037.65	19,879.50	2,840,402.63	-----
XIII Federal Trust and Revolving Funds.....	-----	649,689.95	-----	-----	6,204,564.46	-----	6,754,376.34	99,878.07
	\$13,417,702.05	\$16,022,557.97	\$ 88,893.25	\$ 2,714,161.39	\$57,959,991.22	\$16,220,756.69	\$73,882,671.12	\$ 99,878.07





## SUMMARY OF CASH RECEIPTS—Continued

	CLASSIFICATION OF RECEIPTS					FUNDS CREDITED		
	General Fund Revenue Receipts	Special Fund Revenue Receipts	General Fund Refund of Expense	General Fund Non-Revenue Receipts	Special Fund Non-Revenue Receipts	General Fund	Special Fund	Federal Fund
III. DEVELOPMENT AND CONSERVATION								
NATURAL RESOURCES:								
1. Agricultural:								
a. Department of Agriculture (Proper)	\$-----	\$ 433,671.05	\$-----	\$-----	\$-----	\$-----	\$ 433,671.05	\$-----
2. Department of Conservation and Development		49,834.82		71,165.90		71,165.90	49,834.82	
3. Fisheries Commission Earnings								
	\$-----	\$ 483,505.87	\$-----	\$ 71,165.90	\$-----	\$ 71,165.90	\$ 483,505.87	\$-----
IV. CONSERVATION OF HEALTH AND SANITATION:								
1. State Board of Health	\$-----	\$-----	\$-----	\$ 21,000.69	\$-----	\$ 21,000.69	\$-----	\$-----
2. State Laboratory of Hygiene				31,382.10		31,382.10		
3. Sanatorium for Tuberculosis				113,709.47	1,540.96	113,709.47	1,540.96	
	\$-----	\$-----	\$-----	\$ 166,092.26	\$ 1,540.96	\$ 166,092.26	\$ 1,540.96	\$-----
V. HIGHWAYS:								
1. State Highway Maintenance	\$-----	\$14,068,320.58	\$-----	\$-----	\$-----	\$-----	\$14,068,320.58	\$-----
2. State Highway Construction					40,000,000.00		40,000,000.00	
3. Motor Vehicle Bureau:								
a. Expense of Operating Motor Vehicle Bureau (Transfer)					370,573.61		370,573.61	
b. Motor Vehicle Bureau Completion Fund					47,345.90		47,345.90	
	\$-----	\$14,068,320.58	\$-----	\$-----	\$40,417,919.51	\$-----	\$54,486,240.09	\$-----



## SUMMARY OF CASH RECEIPTS—Continued

	CLASSIFICATION OF RECEIPTS						FUNDS CREDITED		
	General Fund Revenue Receipts	Special Fund Revenue Receipts	General Fund Refund of Expense	General Fund Non-Revenue Receipts	Special Fund Non-Revenue Receipts	General Fund	Special Fund	Federal Fund	
VII. EDUCATION:									
1. State Board of Education (General Administration).....	\$.....	\$.....		\$ 300.00	\$.....	\$ 300.00			
2. State Public School Fund.....	.....	.....		17,427.15	.....	17,427.15			
3. Historical Commission.....	.....	.....	22.00	504.55	.....	526.55			
4. Educational Institutions:									
a. University of North Carolina.....	.....	.....		522,386.96	1,133.69	522,386.96	1,133.69		
b. N. C. State College of Agriculture and Engineering.....	.....	.....		334,951.55	5,000.00	334,951.55	5,000.00		
c. North Carolina College for Women.....	.....	.....		707,074.53	1,000.00	707,074.53	1,000.00		
d. East Carolina Teacher's College.....	.....	.....		177,318.10	.....	177,318.10			
e. Negro Agricultural and Technical College.....	.....	.....		88,848.85	63.00	88,848.85	63.00		
f. Cullowhee State Normal School.....	.....	.....		61,900.48	319.93	61,900.48	319.93		
g. Appalachian State Normal School.....	.....	.....		74,373.34	.....	74,373.34			
h. State Colored Normal School, Fayetteville.....	.....	.....		46,331.59	.....	46,331.59			
i. State Colored Normal School, Elizabeth City.....	.....	.....		40,851.31	1,226.33	40,851.31	1,226.33		
j. Winston-Salem Teachers College.....	.....	.....		49,229.78	.....	49,229.78			
k. North Carolina College for Negroes.....	.....	.....		22,279.28	.....	22,279.28			
l. Cherokee Indian Normal School.....	.....	.....		6,104.90	.....	6,104.90			
5. Libraries:									
a. State Library.....	.....	.....	.82	703.01	.....	703.83			

### SUMMARY OF CASH RECEIPTS

b.	Library Commission	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
VIII.	PARKS, SITES AND RESERVATIONS:								
IX.	PENSIONS, PUBLIC PRINTING AND MISCELLANEOUS:								
1.	Pensions:	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
a.	Confederate Veterans, Regular								
b.	Totally Disabled								
2.	Public Printing (Including Paper).								
3.	Department of Labor and Printing, Administration								
X.	PUBLIC SERVICE ENTERPRISES:								
1.	Dividends on N. C. R. R. Stock	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
2.	Atlantic and N. C. R. R. Dividends								
XI.	INTEREST, DISCOUNT AND PRE- MIUMS:								
1.	General Fund Bond Interest (Transfer)	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
2.	Highway Bond Interest (Transfer).								
3.	Special School Building Bond In- terest (Transfer)								

## SUMMARY OF CASH RECEIPTS—Continued

	CLASSIFICATION OF RECEIPTS					FUNDS CREDITED		
	General Fund Revenue Receipts	Special Fund Revenue Receipts	General Fund Refund of Expense	General Fund Non-Revenue Receipts	Special Fund Non-Revenue Receipts	General Fund	Special Fund	Federal Fund
XII. MISCELLANEOUS NON-REVENUE RECEIPTS:								
1. General Fund Bond Redemption (Transfer).....	\$.....		\$.....	\$.....	\$ 300,000.00	\$.....	\$ 300,000.00	\$.....
2. Amortization of Debit Balance (Transfer).....				19,879.50	450,000.00	19,879.50	450,000.00	
3. Matured Bonds Unpaid (Transfer).....					3,000.00		3,000.00	
4. Transfers to Sinking Fund:								
a. Special School Building.....					101,827.18		101,827.18	
b. Educational and Charitable Institutions.....								
c. County Loan Trust Fund.....					214,250.00		214,250.00	
5. Interest on Bank Balances Highway Sinking Funds.....		2,674.27			1,481,740.47		1,481,740.47	
6. Interest on Investments, Highway Sinking Funds.....							2,674.27	
7. Interest on Bank Balances Special School Building Sinking Funds.....		117,605.00					117,605.00	
8. Interest on Bond Investments Special School Building Sinking Funds.....		3,806.15					3,806.15	
9. Interest on Bank Balances, Educational and Charitable Institutions Sinking Funds.....		72,232.50					72,232.50	
10. Interest on Investments, County Loan Sinking Funds.....		4,929.56					4,929.56	
		60,000.00					60,000.00	

### SUMMARY OF CASH RECEIPTS

[illegible]

## SUMMARY OF CASH RECEIPTS—Continued

	CLASSIFICATION OF RECEIPTS					FUNDS CREDITED		
	General Fund Revenue Receipts	Special Fund Revenue Receipts	General Fund Refund of Expense	General Fund Non-Revenue Receipts	Special Fund Non-Revenue Receipts	General Fund	Special Fund	Federal Fund
XIII. FEDERAL TRUST AND REVOLVING FUNDS:—Continued								
8. Special School Building Fund (Acts of 1925):	\$	\$	\$	\$	\$	\$	\$	\$
a. Proceeds of Bonds 4¼% Serial							5,000,000.00	
b. Loans Repaid					250,700.00		250,000.00	
c. Interest Payment on Loans		213,316.84					213,316.84	
d. Interest on Bank Balances		15,172.17					15,172.17	
9. Special School Building Fund (Acts Prior to 1925):								
a. Loans Repaid					500,300.00		500,300.00	
b. Interest Payment on Loans		369,655.93					369,655.93	
10. World War Veterans Loan Fund		17.50			25.00		42.50	
11. Rodman Trust Fund for Scholarships (Transfer from Literary Fund)					1,554.28		1,554.28	
	\$	\$ 649,689.95	\$	\$	\$ 6,204,564.46	\$	\$ 6,754,376.34	\$ 99,878.07

## SUMMARY OF CASH RECEIPTS

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ANALYSIS—a, 1a, 1-2a, 1-6a

GENERAL FUND REVENUE  
Twelve Months Ended June 30, 1927

	Revenue Collections Gross	Revenue Refunds	Revenue Collections Net
<b>DEPARTMENT OF REVENUE:</b>			
Income.....	\$ 6,341,215.03	\$ 105,947.11	\$ 6,235,267.92
Inheritance.....	823,077.92	25,380.24	797,697.68
Schedule B.....	1,170,870.04	11,402.38	1,159,467.66
Schedule C.....	1,732,563.06	18,530.01	1,714,033.05
Penalty Bad Checks.....	786.36		786.36
Imprest Fund for Bad Checks.....		6,500.00	6,500.00
Total Department of Revenue.....	\$ 10,068,512.41	\$ 167,759.74	\$ 9,900,752.67
<b>INSURANCE DEPARTMENT:</b>			
Tax on Receipts.....	\$ 1,235,966.20	\$ 715.48	\$ 1,235,250.72
Licenses.....	129,765.03	752.50	129,012.53
Fees.....	14,742.70	233.00	14,509.70
Building and Loan.....	32,216.49		32,216.49
Total Insurance Department.....	\$ 1,412,690.42	\$ 1,700.98	\$ 1,410,989.34
<b>CORPORATION COMMISSION:</b>			
Bus Tax.....	\$ 167,531.71	\$ 490.97	\$ 167,040.74
Revenue Department Total.....	\$ 11,648,734.54	\$ 169,951.69	\$ 11,478,782.85
<b>SECRETARY OF STATE:</b>			
Sale of Books.....	\$ 18,403.57	\$ 175.25	\$ 18,228.32
Fees.....	106,626.08	2,982.13	103,643.95
Seals.....	3,203.20	392.30	2,810.90
Total.....	\$ 128,232.85	\$ 3,549.68	\$ 124,683.17
<b>EXECUTIVE OFFICE:</b>			
Fees.....	\$ 7,189.50	\$	\$ 7,189.50
Seals.....	7,665.50		7,665.50
Total.....	\$ 14,855.00	\$ 3,549.68	\$ 139,538.17
Total Secretary of State.....	\$ 143,087.85	\$ 3,549.68	\$ 139,538.17
<b>STATE TREASURER:</b>			
Department of Agriculture:			
Gasoline Inspection Fund.....	\$ 500,000.00	\$	\$ 500,000.00
Oil Inspection Fund.....	70,000.00		70,000.00
Total.....	\$ 570,000.00	\$	\$ 570,000.00
Corporation Commission—Capital Issue.....	\$ 6,120.00	\$	\$ 6,120.00
Insurance Department—Incendary Fire Funds.....	80,044.81	810.00	79,234.81
State Prison Earnings.....	375,430.35		375,430.35
Railroad Dividend.....	254,345.00		254,345.00
Interest on Bank Balances.....	337,655.83		337,655.83
Interest on Notes Received—Emergency Loan Fund.....	62.97		62.97

## GENERAL FUND REVENUE—Continued

	Revenue Collections Gross	Revenue Refunds	Revenue Collections Net
STATE TREASURER:—Continued			
Attorney General Fees.....	\$ 2,100.70	\$.....	\$ 2,100.70
State Board of Elections.....	95.00	110.00	15.00
Legal Service and Exp. (Ref).....	25.00	.....	25.00
Refund of Revenue —Miscellaneous.....	.....	2,297.49	2,297.49
	\$ 1,055,879.66	\$ 3,217.49	\$ 1,052,662.17
Total State Treasurer.....	\$ 1,625,879.66	\$ 3,217.49	\$ 1,622,662.17
Total General Fund Revenue.....	\$ 13,417,702.05	\$ 176,718.86	\$ 13,240,983.19

ANALYSIS—I 8a

## BUILDINGS AND GROUNDS

## STATEMENT OF RECEIPTS

Fiscal Year Ended June 30, 1927

Rent of Offices to Auto License Bureau.....	\$ 800.00
Rent of Offices to Board of Accountancy.....	15.00
Highway Department Nightwatchman Service.....	175.00
Agricultural Department Custodian Service.....	7,200.00
W. D. Terry, Superintendent, Sale of Wood, Capitol Square.....	10.00
Sale of Doors Capitol Building.....	8.00
Rent of Stand in Capitol Building.....	75.00
Custodian Service for 10 Mos. Motor Vehicle Bureau.....	5,000.00
Total.....	\$ 13,283.00

ANALYSIS—II 2

## INSURANCE DEPARTMENT (Special Funds)

## STATEMENT OF RECEIPTS

Fiscal Year Ended June 30, 1927

Incendiary Fire.....	\$ 78,963.89
Building and Loan Examinations.....	14,083.74
Publications.....	4,716.00
Building and Loan Tax.....	76,512.35
Firemen's Relief.....	39,470.53
Lightning Rod Agents Licenses.....	970.00
Total.....	\$ 214,716.51

ANALYSIS—II 2

**INSURANCE DEPARTMENT (General Fund)****STATEMENT OF RECEIPTS***Fiscal Year Ended June 30, 1927*

Transfer from Special Fund.....	\$	256.49
Refunds on Expense.....		230.00
Total.....	\$	<u>486.49</u>

ANALYSIS—II 4a

**DEPARTMENT OF AGRICULTURE****STATEMENT OF RECEIPTS***Fiscal Year Ended June 30, 1927*

OIL INSPECTION:		
Oil Tax Stamps.....	\$	<u>97,903.76</u>

ANALYSIS—II 4b

**DEPARTMENT OF AGRICULTURE****STATEMENT OF RECEIPTS***Fiscal Year Ended June 30, 1927*

GASOLINE INSPECTION:		
Gasoline Tax Stamps.....	\$	<u>553,264.92</u>

ANALYSIS—III 1a

**DEPARTMENT OF AGRICULTURE****STATEMENT OF RECEIPTS***Fiscal Year Ended June 30, 1927*

Fertilizer Tax.....	\$	228,803.73
Cotton Seed Meal Tax.....		35,295.12
Feed Tax.....		52,158.68
Seed Licenses.....		2,700.00
Condimental Feed Licenses.....		640.00
Hog Cholera Serum.....		<u>26,745.52</u>

Costs and Fines .....	\$	1,156.02
Legume Inoculation .....		750.20
Linseed Oil .....		1,388.25
Bleached Flour Licenses .....		9,675.00
Bottling Plant Licenses .....		1,700.00
Ice Cream Plant Licenses .....		1,605.00
Soybean Inspection .....		432.00
Oil and Gasoline Divisions .....		3,000.00
Test Farms .....		46,176.94
Bakery Licenses .....		1,850.00
Chicken Tests .....		3,953.44
Division of Markets .....		11,329.73
Refunds .....		152.33
Testing Seed .....		41.53
Seed Tags .....		1,537.20
Permit Tags .....		516.50
Interest on Deposits .....		2,063.86
<b>Total .....</b>	<b>\$</b>	<b>433,671.05</b>

ANALYSIS—IV 1

## STATE BOARD OF HEALTH

## STATEMENT OF RECEIPTS

*Fiscal Year Ended June 30, 1927*

ADMINISTRATIVE BUREAU:		
Rockefeller Foundation .....	\$	2,418.73
Miscellaneous .....		127.47
	\$	2,546.20
BUREAU COUNTY HEALTH WORK:		
International Health Board, for County Health Work .....	\$	6,250.00
		6,250.00
BUREAU ENGINEERING AND INSPECTION:		
Refunds .....	\$	152.75
Miscellaneous .....		10.50
		163.25
BUREAU HEALTH EDUCATION:		
Miscellaneous .....	\$	37.70
		37.70
BUREAU MALARIA CONTROL AND SURVEY:		
International Health Board, for Malaria Control Work .....	\$	5,250.00
		5,250.00
BUREAU MEDICAL INSPECTION OF SCHOOLS:		
Miscellaneous .....	\$	2,700.00
		2,700.00
BUREAU VITAL STATISTICS:		
Census .....	\$	2,744.52
Miscellaneous .....		713.29
		3,457.81
TRANSFERRED FROM MATERNITY AND INFANCY:		
Special Fund .....	\$	595.73
		595.73
<b>Total .....</b>	<b>\$</b>	<b>21,000.69</b>

ANALYSIS—IV 2

## STATE LABORATORY OF HYGIENE

## STATEMENT OF RECEIPTS

*Fiscal Year Ended June 30, 1927*

Travel Expense.....	\$ 40.94
Blanching Test.....	.50
Dick Test.....	12.00
Ice Machine.....	125.00
Distilled Water.....	41.50
Diphtheria Antitoxin.....	3,594.74
Autherabric Treatment.....	7,516.71
Water Tax.....	8,333.60
Tissue Examination.....	703.00
Tetanus Antitoxin.....	3,884.19
Urin Analysis.....	85.00
Autogenous Vaccine.....	316.27
Non-Arsphuamine.....	5,127.87
Supplies.....	162.58
Toxin Antitoxin.....	.40
Scarlet Fever Antitoxin.....	1,037.80
Refund of Petty Cash.....	400.00
Total.....	<u>\$ 31,382.10</u>

ANALYSIS—VII 2

## STATE PUBLIC SCHOOL FUND

## STATEMENT OF RECEIPTS

*Fiscal Year Ended June 30, 1927*

DIVISION OF VOCATIONAL EDUCATION:	
Refund on Salaries of Home Economics.....	\$ 540.00
Donations on Rehabilitation of Civilians.....	1,815.50
	<u>\$ 2,355.50</u>
DIVISION OF SCHOOL ORGANIZATION:	
Sale of New Projectors to Schools.....	\$ 3,535.57
Sale of Films.....	738.02
To take up Returned Checks.....	588.00
	<u>4,861.59</u>
DIVISION OF CERTIFICATION AND FINANCE:	
Business College Licenses.....	60.00
DIVISION OF ADMINISTRATION:	
Refund by Certain Institutions on Cost of Negro Exhibit at Sesqui-Centennial.....	300.00
Industrial Rehabilitation—Maintenance of Indigent Trainees.....	27.50
Advances Recovered.....	10,122.56
Total Receipts.....	<u>\$ 17,727.15</u>

ANALYSIS—VII 3

**HISTORICAL COMMISSION****STATEMENT OF RECEIPTS***Fiscal Year Ended June 30, 1927*

Sale of Publications .....	\$	504.55
Refunds .....		22.00
Total .....	\$	526.55

ANALYSIS—VII 5a

**STATE LIBRARY****STATEMENT OF RECEIPTS***Fiscal Year Ended June 30, 1927*

Sale of Books .....	\$	649.01
Sale of Old Furniture .....		29.00
Sale of Vacuum Cleaner .....		25.00
Refunds .....		.82
Total .....	\$	703.83

ANALYSIS—VII 5b

**LIBRARY COMMISSION****STATEMENT OF RECEIPTS***Fiscal Year Ended June 30, 1927*

Lost Books .....	\$	198.28
Postage .....		75.03
Total .....	\$	273.31

ANALYSIS—XIII 2a

**NORTH CAROLINA DEPARTMENT OF AGRICULTURE****STATE WAREHOUSE SYSTEM****DIVISION OF MARKETS****STATEMENT OF RECEIPTS***July 1, 1926 to June 30, 1927***SUPERVISION ACCOUNTS:**

Interest on W. H. Loans .....	\$	18,367.81
W. H. Supplies .....		2,439.72
Grading Cotton .....		107.75
W. H. License .....		130.00
Interest on Bonds .....		9,248.62
Total .....	\$	30,293.90

ANALYSIS—XIII 2b

**NORTH CAROLINA DEPARTMENT OF AGRICULTURE  
STATE WAREHOUSE SYSTEM  
DIVISION OF MARKETS**

**STATEMENT OF RECEIPTS**

*July 1, 1926 to June 30, 1927*

**PRINCIPAL FUND:**

Payment Notes Due on Warehouse Loans.....	\$	15,341.88
Refund.....		8,125.39
Court Cost (Refund).....		214.40
Total.....	\$	<u>23,681.67</u>

ANALYSIS—XIII 4

**STATE LITERARY FUND**

**STATEMENT OF RECEIPTS**

*Fiscal Year Ended June 30, 1927*

Entries on Vacant Lands.....	\$	1,361.68
Sale of Swamp Lands.....		4,595.50
Land Grants.....		10,043.70
Rodman Scholarship.....		177.58
Loans Repaid.....		273,139.82
Interest on Loans.....		372.15
Total.....	\$	<u>289,690.43</u>

ANALYSIS—XIII 10

**WORLD WAR VETERANS LOAN FUND**

**STATEMENT OF RECEIPTS**

*Fiscal Year Ended June 30, 1927*

Repayment of Principal on Loans.....	\$	25.00
Interest on Loans.....		17.50
Total.....	\$	<u>42.50</u>



## PART II

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# N. C. STATE COLLEGE OF AGRICULTURE AND ENGINEERING

## RALEIGH

### BALANCE SHEET

*Fiscal Year Ended June 30, 1927*

EXHIBIT A

Capital Assets:	
Value of Physical Plant .....	\$ 3,766,521.76
Sale of Lots—Fairmont Development .....	35,116.88
	\$ 3,801,638.64
Capital Liabilities:	
Notes Receivable—Discounted .....	\$ 33,500.00
1927 Appropriation .....	564.00
Capital Surplus .....	3,767,574.64
	3,801,638.64
Assets—Maintenance:	
Cash—Student Service Activities .....	\$ 8,361.08
Cash—Operating Balance .....	502.88
Due from State Treasurer .....	1.00
	\$ 8,864.96
Liabilities—Maintenance:	
Cash Overdraft .....	\$ 3,321.33
Cash Deficit Appropriation .....	1.00
Surplus .....	5,542.63
	8,864.96
Capital Surplus .....	\$ 3,767,594.93
Maintenance .....	5,542.63
Total .....	\$ 3,773,137.56

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

EXHIBIT B

Land:	
Campus and Farm (490 Acres) .....	\$ 166,867.10
Buildings:	
Dormitories .....	\$ 1,050,008.41
Other Buildings .....	2,023,753.49
	3,073,761.90
Equipment:	
Library .....	\$ 53,588.82
Scientific Apparatus, Machinery, Etc. ....	346,890.14
Live Stock .....	25,413.80
Experiment Station and Extension .....	100,000.00
	525,892.76
Total .....	\$ 3,766,521.76

## EXHIBIT C

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Income:

Appropriation .....	\$	400,000.00
Institutional Receipts .....	\$	339,541.26
Less: Transfers—Office and Administration .....	\$	55,620.44
Transfers—Medical and Surgical .....		455.08
Transfers—Buildings and Grounds .....		582.92
Transfers—Instructional .....		1,756.88
		<hr/> 58,415.32
		<hr/> 281,125.94
	\$	681,125.94

## Overdrafts June 30, 1927—Deposited and forwarded to following Year:

Office and Administration .....	\$	137.68
Instructional .....		2,660.22
Operating and Clearing .....		19.55
		<hr/> 2,817.45
	\$	683,943.39

## Expense:

Office and Administration .....	\$	68,677.72
Housekeeping .....		37,863.18
Medical and Surgical Care .....		7,233.67
Heat, Light, Water and Power .....		43,615.29
Care of Buildings, Grounds and Equipment .....		34,111.50
Instructional .....		488,844.51
	\$	680,345.87
Overdraft Balance July 1, 1926 .....		3,094.64
		<hr/> 683,440.51
Cash Balance June 30, 1927 .....	\$	502.88
		<hr/> <hr/>

## EXHIBIT D

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From State Treasurer .....	\$	739,540.26
From Insurance Commissioner .....		410.29
Interest on Deposits .....		228.67
Transfers .....		3,162.92
		<hr/>
Total Receipts .....	\$	743,342.14
Overdraft Balance June 30, 1926 .....		7,399.40
		<hr/>
	\$	735,942.74
		<hr/> <hr/>

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## DISBURSEMENTS:

## Office and Administration:

## Personal Service:

1101	Executive Salaries.....	\$	29,052.00	
1103	Clerical Salaries.....		19,755.78	
1106	Skilled Labor.....		2,291.01	
1107	Unskilled Labor.....		87.40	
1102	Professional Salaries.....		1,446.53	
				\$ 52,632.72

## Supplies:

1201	Office Supplies.....	\$	983.95	
1221	General Supplies.....		301.55	
				985.50

## Postage, Telephone and Telegraph:

1301	Postage.....	\$	1,207.81	
1203	Telephone and Telegraph.....		3,016.24	
1303	Express, Freight, Drayage.....		30.96	
				4,255.01

## Travel Expense:

1401	Hotel and Meals.....	\$	653.61	
1402	Railroad and Other Fares.....		1,309.10	
1403	Mileage Allowance.....		428.02	
				2,390.73

## Printing, Binding and Publicity:

1501	Stationery and Office Forms.....	\$	1,732.24	
1502	Annual Reports.....		3,360.34	
1508	Advertising.....		1,164.98	
				6,257.56

## Repairs:

1801	Repairs to Equipment.....			44.09
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## General Expense:

1905	Membership Fees.....			980.12
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## Insurance and Bonding:

2203	Official Bond.....	\$	50.00	
2204	Burglar Insurance.....		40.10	
				90.10

## Equipment:

3101	Office Equipment.....	\$	1,027.89	
3121	General Equipment.....		14.00	
				1,041.89

## Transfers:

5202	General Expense.....	\$	655.30	
5202	Refunds.....		5,859.85	
5202	Gas Account.....		1,060.49	
5202	Imprest Cash.....		31,924.32	
5202	Store Room.....		5,437.92	
5202	General Fund.....		3,094.64	
5202	Miscellaneous.....		506.50	
5202	Operating.....		7,081.42	
				55,620.44

Total Office and Administration.....\$ 124,298.16

## HOUSEKEEPING:

## Personal Service:

1101	Executive Salaries.....	\$	3,480.00	
1103	Clerical Salaries.....		450.00	
1106	Skilled Labor.....		100.85	
1107	Unskilled Labor.....		26,799.98	
				\$ 30,830.83

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## Supplies:

1201	Office Supplies.....	\$	36.63	
1202	Household Supplies.....		2,410.99	
				\$ 2,447.62

## Postage, Telephone and Telegraph:

1301	Postage.....	\$	3.00	
1302	Telephone and Telegraph.....		28.50	
1303	Express, Freight and Drayage.....		95.22	
				126.72

## Repairs:

1801	Repairs to Equipment.....			585.91
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## General Expense:

1905	Miscellaneous Expense.....			130.00
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## Equipment:

3101	Office Equipment.....			3,738.10
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## Refunds:

2403	Refunds.....			4.00
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	Total Housekeeping.....	\$	37,863.18	
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## MEDICAL AND SURGICAL CARE:

## Personal Service:

1106	Skilled Labor.....	\$	2,798.93	
1107	Unskilled Labor.....		1,145.67	
1102	Professional Salaries.....		1,600.00	
				\$ 5,544.60

## Supplies:

1201	Office Supplies.....	\$	3.25	
1207	Drugs and Medicines.....		1,151.11	
				1,154.36

## Postage, Telephone and Telegraph:

1302	Telephone and Telegraph.....	\$	40.50	
1303	Express, Freight, Drayage.....		27.45	
				67.95

## Printing, Binding, Publicity:

1501	Stationery and Miscellaneous Jobs.....			5.10
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## Heat, Light, Power and Water:

1701	Heat, Light, Power and Water.....			18.48
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## Equipment:

3101	Office Equipment.....	\$	338.87	
3106	Medical and Surgical Equipment.....		9.06	
				347.93

## Refunds:

2403	Refunds.....			95.25
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## Transfers:

5202	Transfers.....			455.08
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	Total Medical and Surgical Care.....	\$	7,688.75	
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RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## HEAT, LIGHT, POWER AND WATER:

## Personal Service:

1106	Skilled Labor .....	\$	8,585.76	
1107	Unskilled Labor .....		12.50	
				\$ 8,598.26

## Supplies:

1201	Office Supplies .....	\$	367.65	
1218	Power and Heating Plant Supplies .....		792.84	
1224	Coal .....		22,987.25	
				24,147.74

## Postage, Telephone and Telegraph:

1301	Postage .....	\$	23.00	
1302	Telephone and Telegraph .....		135.02	
				168.02

## Heat, Light, Power and Water:

1701	Heat, Light, Power and Water .....			9,785.46
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## Repairs:

1801	Repairs to Equipment .....			898.31
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## Equipment:

3101	Office Equipment .....	\$	10.00	
3118	Power and Heating Plant Equipment .....		7.50	
				17.50

Total Light, Heat, Power and Water .....	\$	43,615.29
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## CARE OF BUILDINGS AND GROUNDS:

## Personal Service:

1101	Executive Salaries .....	\$	3,800.00	
1106	Skilled Labor .....		12,181.28	
1107	Unskilled Labor .....		8,127.25	
				\$ 24,108.53

## Supplies:

1213	Grounds and Campus Supplies .....	\$	614.53	
1219	Plumbing Supplies .....		3,500.85	
1220	Electrical Supplies .....		1,003.17	
1221	General Supplies .....		2,549.00	
				7,667.55

## Postage, Telephone and Telegraph:

1303	Express, Freight .....	\$	340.55	
				340.55

Motor Vehicles Upkeep .....		1,364.05
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## Heat, Light, Power and Water:

1701	Heat, Light, Power and Water .....			3.10
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## Repairs:

1806	Repairs to Equipment .....			44.46
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## Equipment:

3121	General Equipment .....			583.26
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## Transfers:

5202	Transfers .....			582.92
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Total Care of Buildings and Grounds .....	\$	34,694.42
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RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## INSTRUCTIONAL:

## Personal Service:

1101	Executive Salaries.....	\$	6,200.00	
1102	Teachers' Salaries.....		356,765.17	
1103	Clerical Salaries.....		29,021.64	
1106	Skilled Labor.....		18,158.75	
1107	Unskilled Labor.....		5,560.62	
1102	Professional Salaries.....		1,137.86	
				\$ 416,844.04

## Supplies:

1201	Office Supplies.....	\$	2,807.14	
1208	Laboratory Supplies.....		14,164.54	
1209	Classroom Supplies.....		1,827.30	
1210	Library Supplies.....		187.45	
1214	Farm and Dairy Supplies.....		2,429.88	
1215	Feeding Stuffs.....		16,882.87	
				38,299.18

## Postage, Telephone and Telegraph:

1301	Postage.....	\$	1,419.34	
1302	Telephone and Telegraph.....		1,817.82	
1303	Express, Freight, Drayage.....		1,586.31	
				4,823.47

## Travel Expense:

1401	Hotels and Meals.....	\$	2,375.47	
1402	Railroad and Other Fares.....		4,587.90	
1403	Mileage Allowance.....		228.32	
				7,191.69

## Printing, Binding and Publicity:

1501	Stationery, Etc.....	\$	912.62	
1502	Annual Reports.....		457.98	
1508	Advertising.....		305.81	
				1,676.41

## Motor Vehicles:

1601	Motor Vehicles Upkeep.....			134.20
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## Heat, Light, Power and Water:

1701	Heat, Light, Power and Water.....			795.87
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## Repairs:

1801	Repairs to Equipment.....	\$	1,593.82	
1802	Repairs to Classrooms.....		121.29	
				1,715.11

## General Expense:

1905	Miscellaneous Expense.....			469.71
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## Equipment:

3101	Office Equipment.....	\$	3,361.00	
3108	Laboratory Equipment.....		8,785.15	
3109	Classroom Equipment.....		3,437.76	
3118	Power and Heating Plant Equipment.....		1,142.92	
				16,726.83

## Refunds:

2403	Refunds.....			168.00
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## Transfers:

5202	Transfers.....			1,756.88
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Total Instructional.....\$ 490,601.39

Total Disbursements.....\$ 738,761.19

\$ 2,818.45

SCHEDULE D-1

## INSTITUTIONAL RECEIPTS

*July 1, 1926 to June 30, 1927*

Morrill Nelson Fund (Federal) .....	\$ 33,500.00
Landscript Fund (Federal) .....	7,500.00
Tuition .....	54,332.95
Lodging .....	46,410.75
Registration Fees .....	7,366.00
Heat, Light, Janitors' Fees .....	13,018.02
Medical Fees .....	6,488.75
Lecture and Library Fees .....	5,521.55
Gymnasium Fee .....	6,995.00
Classroom and Laboratory Fee .....	25,041.52
Breakage .....	127.25
Late Registration Fee .....	771.75
Doubtful Credits .....	7,061.87
Imprest Cash .....	31,924.32
Miscellaneous Income .....	4,280.66
Boarding Department (Service Fee) .....	9,000.00
Advertising .....	13.30
Agricultural Engineering .....	1.50
Animal Husbandry and Dairy .....	13,230.83
Music (Band R. O. T. C.) .....	235.00
Botany .....	218.15
Chemistry .....	1,407.35
Civil Engineering .....	931.49
Coal .....	269.85
Drayage .....	676.28
Gas Account .....	1,060.49
Electrical Engineering Department .....	27.60
English Department .....	5.25
Entomology Department .....	95.30
Farm Crops .....	270.50
Furniture .....	359.50
Grounds, Roads, Etc. ....	5.00
Heat and Power Plant .....	89.47
Horticulture Department .....	3,943.73
Incidentals .....	123.43
Library .....	1,232.67
Lights .....	181.23
Mechanical Engineering Department .....	7,382.94
Military Department .....	2.75
Old Accounts .....	3,762.68
Physics Department .....	504.50
Postage .....	2,570.46
Poultry Department .....	2,085.61
Printing .....	64.17
Registrar .....	509.50
Salaries .....	975.00
Salaries, Janitors .....	1,005.00
Soils Department .....	12.75
Summer School (Old) .....	6,956.50
Summer School (New) .....	2,545.89
Treasurer's Account .....	12.50
Vocational Education (College) .....	291.35
Vocational Education (Federal) .....	5,258.65
Water .....	170.54
Y. M. C. A. ....	615.00
Repairs .....	1,988.42
Graduate School .....	.63

INSTITUTIONAL RECEIPTS—*Continued*

Extension Courses .....	\$ 1,187.60
Diplomas .....	900.00
Store Room .....	5,437.92
Buildings and Improvements .....	5,000.00
College Farm .....	4,589.69
Meat Market .....	100.80
Chilean Nitrate of Soda .....	212.00
Public Speaking .....	400.00
Rehabilitation .....	1,280.10
Total .....	<u>\$ 339,541.26</u>

## EXHIBIT E

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUNDS

*July 1, 1926 to June 30, 1927*

INCOME:	
State Appropriation Public Laws 1925 .....	\$ 600,000.00
Receipts:	
Right of Way Carolina Power and Light Company .....	\$ 5,000.00
Sale of Scrap .....	476.30
Proceeds Notes—Sale of Land .....	38,508.76
	<u>43,985.06</u>
Refunds .....	2,972.88
Transfers .....	2,128.78
Balance June 30, 1926 .....	14,082.43
Total Income .....	<u>\$ 663,169.15</u>
Expense:	
Poultry Plant and Equipment .....	\$ 40,415.74
Winston Hall .....	564.00
Power Plant and Improvements .....	2,281.85
Electrical Engineering and Physics Building .....	158,280.35
Textile Building and Equipment .....	99,422.05
Animal Industry Building .....	258,436.91
Campus Improvements .....	20,968.49
South Dormitory Improvements .....	6,982.84
Water and Fire Mains .....	9,646.78
Fourth Dormitory Improvements .....	10,393.45
Watauga Hall Improvements .....	23,327.19
Pullen Hall Improvements .....	1,716.36
Ceramics Laboratory Building .....	8,500.00
Ceramics Equipment .....	8,882.50
Farm Buildings Improvements .....	5,448.27
Hot Water Lines .....	328.14
Assessment by State for Bond Issue .....	362.00
Hospital Improvements .....	7,776.23
	<u>663,733.15</u>
Overdraft Balance June 30, 1927—Excess Expense over Income .....	<u>\$ 564.00</u>

NOTE:—Winston Hall \$564.00 forwarded to July 1, 1927 as charge against new program for Building.

## EXHIBIT F

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUNDS

July 1, 1926 to June 30, 1927

## Receipts:

From B. R. Lacy, State Treasurer Appropriation .....	\$	163,126.76
Sales .....	\$	43,985.06
Refunds .....		2,972.88
Transfers .....		2,128.78
		<u>49,086.72</u>

Total Receipts .....

Balance June 30, 1926 .....

## Disbursements:

## 4102 Buildings:

Animal Industry and Equipment .....	\$	35,410.51
Farm Buildings .....		1,146.41
Hospital .....		7,776.23
Physics and Electrical Engineering .....		90,398.43
Poultry Plant and Equipment .....		40,415.74
Textile School and Equipment .....		42,704.92
Power Plant and Equipment .....		2,281.85
Watauga Hall .....		1,167.50
Winston Hall .....		564.00
	\$	<u>221,865.59</u>

4103 Walks and Pavements .....

3121 Ceramics Engineering Laboratory .....

226,859.91

Overdraft Balance June 30, 1927 .....

564.00

## EXHIBIT G

## RECEIPTS AND DISBURSEMENTS—STUDENT SERVICE ACTIVITIES

July 1, 1926 to June 30, 1927

## Receipts:

Athletics .....	\$	45,081.84
Binding Thesis .....		87.50
Boarding Department .....		169,506.84
Chilean Nitrate of Soda Fund .....		212.00
Engineering Council Fund .....		502.42
Military Equipment Deposit .....		22,182.32
Silicate Laboratory Fund .....		470.00
Student Activities .....		1,750.00
Student Publications .....		8,031.50
	\$	<u>247,824.42</u>

Balance June 30, 1926 .....

597.75

## Disbursements:

Athletics .....	\$	45,926.39
Binding Thesis .....		87.50
Boarding Department .....		159,703.46
Chilean Nitrate of Soda Fund .....		212.00
Engineering Council Fund .....		502.42
Military Equipment Deposit .....		22,182.32
Silicate Laboratory Fund .....		470.00
Student Activities .....		1,750.00
Student Publications .....		8,031.50
		<u>238,865.59</u>

Balance June 30, 1927 .....

\$ 8,361.08

SCHEDULE G-1

### CASH RECONCILIATION

*Fiscal Year Ended June 30, 1927*

	Student Service	Permanent Improvement	Maintenance	Total
Balance June 30, 1926 .....	\$ 597.75	\$ 18,429.75	\$ 7,399.40	\$ 10,432.60
Transfers .....		4,347.32	2,660.04	1,687.28
	\$ 597.75	\$ 14,082.43	\$ 4,739.36	\$ 8,745.32
Receipts .....	247,824.42	212,213.48	740,179.22	1,200,217.12
	\$ 247,226.67	\$ 234,990.55	735,439.86	\$ 1,208,962.44
Disbursements .....	238,865.59	226,859.91	738,761.19	1,204,486.69
	\$ 8,361.08	\$ 564.00	\$ 3,321.33	\$ 4,475.75
Cash Operating Balance June 30, 1927 .....			502.88	502.88
Book Balance June 30, 1927 .....	\$ 8,361.08	\$ 564.00	\$ 2,818.45	\$ 4,978.63
Closing Entry—Transferring Balance to following Year .....				4,978.63
				None
Add: Outstanding Checks .....				\$ 69,884.41
				\$ 69,884.41
Bank Balance June 30, 1927 .....				69,883.41
Deficit June 30, 1927 .....				\$ 1.00

EXHIBIT II

### RECEIPTS AND DISBURSEMENTS—EXPERIMENT STATION

*July 1, 1926 to June 30, 1927*

## RECEIPTS:

## Federal Appropriation:

Hatch Fund .....	\$ 15,000.00	
Adams Fund .....	15,000.00	
Purnell Fund .....	30,000.00	
		\$ 60,000.00

N. C. State Department of Agriculture .....

60,000.00

## Sales:

Agromony Department .....	\$ 180.01	
Animal Husbandry Department .....	7,906.59	
Farm Department .....	2,115.79	
Horticulture Department .....	7.00	
Poultry Department .....	100.00	
		\$ 10,309.39

Salaries Paid by College .....

437.50

National Fertilizer Association Research Fund .....

1,713.17

International Cotton Seed Crushers Association Research Fund .....

625.00

13,085.06

RECEIPTS AND DISBURSEMENTS—EXPERIMENT STATION—*Continued*

## Transfers:

Agronomy Department.....	\$	303.24	
Animal Husbandry Department.....		200.00	
Rural Economics Department.....		710.13	
Plant Disease Department.....		54.16	
Administration Department.....		387.27	
	\$	1,654.80	
Overdraft Farm Department Forwarded to July 1, 1927.....		2,997.14	
	\$		4,651.94
			\$ 137,737.00
Less: Overdraft June 30, 1926.....			385.58
			\$ 137,351.42

## DISBURSEMENTS:

Administration.....	\$	1,539.41	
Agronomy.....		7,901.77	
Animal Husbandry.....		25,858.93	
Economic and Social Research.....		2,491.49	
Entomology.....		408.91	
Horticulture.....		2,503.95	
Plant Diseases.....		1,496.92	
Poultry.....		1,308.09	
Farm.....		5,121.93	
National Fertilizer Association Research Fund.....		1,713.17	
International Cotton Seed Crushers Research Fund.....		625.00	
Salaries.....		83,942.80	
	\$	134,903.37	
Balance Forwarded Credit General Fund.....		2,448.05	
	\$		137,351.42

SCHEDULE H-1

## CASH RECONCILIATION—EXPERIMENT STATION

*Fiscal Year Ended June 30, 1927*

June 30, 1926 Institutional Balance.....	\$		385.58
Receipts:			
Federal Funds.....	\$	60,000.00	
State Department of Agriculture.....		60,000.00	
Miscellaneous Receipts.....		18,122.58	
			138,122.58
	\$		137,737.00
Disbursements.....			137,737.00
June 30, 1927 Institutional Balance.....			None
June 30, 1927 Balance Commercial National Bank.....	\$	1,424.74	
Miscellaneous Receipts deposited July 6, 1927.....		2,997.14	
	\$		4,421.88
Outstanding Checks.....			4,421.88

## EXHIBIT K

INCOME AND EXPENSE—EXTENSION ACCOUNT—SMITH LEVER  
FUND*July 1, 1926 to June 30, 1927*

## Income:

Federal Appropriation.....	\$	227,356.06	
State Appropriation—Public Laws 1925 <sup>6</sup> .....		175,000.00	
Interest on Daily Balances.....		1,152.31	
State Appropriation Year 1925-26.....		8,750.00	
			\$ 412,258.37

## Expense:

Administration.....	\$	23,553.86	
Publications.....		11,412.87	
County Agent Work.....		193,189.53	
Home Demonstration Work.....		91,111.82	
Boys' Club Work.....		4,115.97	
Agronomy Extension Work.....		13,056.37	
Animal Industry Extension Work.....		27,023.79	
Entomology Extension Work.....		8,692.31	
Farm Engineering Extension Work.....		4,416.58	
Forestry Extension Work.....		3,119.56	
Horticulture Extension Work.....		8,401.90	
Plant Disease Extension Work.....		3,904.72	
Poultry Industry Extension Work.....		8,865.88	
Clothing Extension Work.....		4,089.11	
Nutrition Extension Work.....		3,690.01	
Hog Feeding Extension Work.....		2,984.45	
			\$ 411,628.73
June 30, 1927—Unexpended Balance Transferred to Year 1927-1928.....		629.35	
			412,258.08
June 30, 1927—Unexpended Balance.....			\$ .29

## EXHIBIT L

RECEIPTS AND DISBURSEMENTS—EXTENSION ACCOUNT—SMITH  
LEVER FUND*July 1, 1926 to June 30, 1927*

## Receipts:

From: Federal Appropriation—The Smith Lever Fund.....	\$	227,356.06	
State Appropriation—Fiscal Year ending June 30, 1927.....		174,999.71	
State Appropriation—Fiscal Year ending June 30, 1926.....		8,750.00	
Interest on Daily Balances.....		1,152.31	
Refunds.....		330.64	
Imprest Cash.....		10,000.00	
			\$ 422,588.72

## Disbursements:

Administration.....	\$	23,553.86	
Publications.....		11,412.87	
County Agent Work.....		193,396.19	
Home Demonstration Work.....		91,111.82	
Boys' Club Work.....		4,115.97	
Agronomy Extension Work.....		13,056.37	
Animal Industry Extension Work.....		27,023.79	
Entomology Extension Work.....		8,692.31	
Farm Engineering Extension Work.....		4,486.33	

# RECEIPTS AND DISBURSEMENTS—EXTENSION ACCOUNT—SMITH LEVER FUND—*Continued*

## Disbursements:—*Continued*

Forestry Extension Work .....	\$ 3,119.56	
Horticulture Extension Work .....	8,401.90	
Plant Diseases Extension Work .....	3,904.72	
Poultry Industry Extension Work .....	8,872.90	
Clothing Extension Work .....	4,089.11	
Nutrition Extension Work .....	3,690.01	
Hog Feeding Extension Work .....	2,984.45	
Imprest Cash Account .....	10,047.21	
	<hr/>	\$ 421,959.37
June 30, 1927 Unexpended Balance .....		629.35
		<hr/>
		\$ 422,588.72

## Supplementary to the Above:

County Funds—Disbursed by Counties in County Agent and Home Demonstration Work amount \$183,396.78.

SCHEDULE L-1

# CASH RECONCILIATION—EXTENSION ACCOUNT—SMITH LEVER FUND

*Fiscal Year Ended June 30, 1927*

## Receipts:

From: Federal Appropriation—The Smith Lever Fund .....	\$ 227,356.06
State Appropriation—Fiscal Year ending 6-30-1927 .....	174,999.71
State Appropriation—Fiscal Year ending 6-30-1926 .....	8,750.00
Interest on Daily Balances .....	1,152.31
Refunds .....	330.64
Imprest Cash .....	10,000.00

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\$ 422,588.72

Disbursements.....

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422,588.72

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June 30, 1927 Institutional Balance .....	None
June 30, 1927 Balance Commercial National Bank .....	\$ 7,997.30
Deposit July 1, as of June 30, 1927 .....	2,114.94
Deposit July 8, as of June 30, 1927 .....	10,047.21
	<hr/>
	\$ 20,159.45
July 1, 1927 Outstanding Checks .....	20,159.45

EXHIBIT N

## PER CAPITA COST

*July 1, 1926 to June 30, 1927*

	Expense	Less: Internal Financial Trans.	Net Expense	Average Number of Students	Per Capita Cost Per Period	Per Capita Cost per Day
Office and Administration..	\$ 68,677.72	\$ 3,416.11	\$ 65,261.61	1442	\$ 45.26	\$ .1796
Housekeeping .....	37,863.18	1,484.93	36,378.25	-----	25.23	.1001
Medical and Surgical Care..	7,233.67	6,033.67	1,200.00	-----	.83	.0033
Heat, Light, Power and Water .....	43,615.29	529.86	43,085.43	-----	29.88	.1186
Care of Buildings, Grounds and Equipment .....	34,111.50	2,678.30	31,433.20	-----	21.80	.0865
Instructional .....	488,844.51	48,859.79	439,984.72	-----	305.12	1.2108
Totals .....	\$680,345.87	\$ 63,002.66	\$617,343.21	-----	\$ 428.12	\$ 1.6989

Number School Days 252.

# NORTH CAROLINA SCHOOL FOR THE DEAF

## MORGANTON

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

Land (Exclusive of Water Shed):	
Site and Campus .....	40 Acres
Farm and Pasture .....	125 Acres
Uncleared .....	162 Acres
	<hr/>
	327 Acres .....
	\$ 90,000.00
Water Shed:	
Water Shed, 513 Acres, Rights of Way, Dam, Pipe Lines, etc. ....	100,000.00
Buildings:	
Administration (Including Dormitory) .....	\$ 400,000.00
School .....	90,000.00
Goodwin Hall .....	90,000.00
Hospital .....	45,000.00
Gymnasium .....	40,000.00
Power House (including Shops, Store Rooms and Cold Storage) .....	100,000.00
Superintendent's Home .....	20,000.00
Engineer's Cottage .....	3,500.00
Eight Cottages .....	23,000.00
	<hr/>
	811,500.00
Equipment:	
Office .....	\$ 1,000.00
Infirmary:	
3102 Furniture and Furnishings .....	\$ 700.00
3104 Bedding and Linens .....	1,500.00
	<hr/>
	2,200.00
Gymnasium .....	1,000.00
Dormitories:	
3102 Furniture and Furnishings .....	\$ 4,000.00
3104 Bedding and Linens .....	8,000.00
	<hr/>
	12,000.00
Dining Room .....	1,200.00
School Room .....	3,000.00
Laundry .....	8,000.00
Printing Department .....	7,000.00
Shoe Shop .....	2,500.00
Wood Working Shop .....	4,000.00
Machinist's Room .....	1,000.00
Tailor Shop and Sewing Room .....	1,000.00
Automobiles .....	2,100.00
Kitchen .....	1,000.00
Farm and Dairy .....	3,000.00
Livestock .....	10,000.00
	<hr/>
	60,000.00
Total .....	<hr/>
	\$ 1,061,500.00

## INCOME AND EXPENSE—MAINTENANCE FUND

EXHIBIT B

July 1, 1926 to June 30, 1927

## INCOME:

Appropriation:		
Chapter 275 Public Laws 1925 .....	\$	130,212.00
Imprest Cash .....		2,000.00
Institutional Receipts:		
Office and Administration .....	\$	3.00
Subsistence .....		1,740.04
Light, Heat, Power and Water .....		6.00
Instructional .....		2,394.56
Agricultural .....		1,841.35
Indigent Fund .....		1,859.44
		<u>7,844.39</u>
Total Income .....	\$	140,056.39

## Expense:

Office and Administration .....	\$	12,911.35
Subsistence .....		29,969.24
Housekeeping .....		11,663.75
Laundering .....		2,574.75
Medical and Surgical Care .....		1,729.22
Nursing and Attendance .....		975.88
Light, Heat, Power and Water .....		15,050.24
Care of Buildings, Grounds and Equipment .....		10,777.31
Instructional .....		39,905.69
Recreational .....		684.51
Agricultural .....		13,419.60
		<u>139,661.54</u>
Cash Balance—June 30, 1927—Excess Income over Expense .....	\$	<u><u>394.75</u></u>

EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

July 1, 1926 to June 30, 1927

## Receipts:

From B. R. Lacy, State Treasurer .....	\$	138,655.48
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## DISBURSEMENTS:

Office and Administration:		
1101 Executive Salaries .....	\$	7,091.63
1103 Clerical Salaries .....		1,321.97
1109 Per Diem and Fees .....		707.23
1201 Office Supplies .....		121.13
1301 Postage .....		204.02
1302 Telephone and Telegraph .....		483.40
1303 Freight, Express, Drayage .....		2.88
1402 Railroad and Other Fares .....		582.34
1501 Printing: Stationery, Office Forms .....		35.30
1502 Printing: Reports, Bulletins, Etc. ....		15.94
1503 Publications of Notices, Etc. ....		34.38
1601 Motor Vehicles; Upkeep .....		323.49
2202 Casualty Insurance .....		85.40
2203 Premiums: Official Bonds .....		50.00
3101 Office Equipment .....		331.53
3107 Motor Vehicles: Purchase .....		1,549.39
	\$	<u>12,940.03</u>

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued.*

## Subsistence:

1105	Supervisors' Salaries .....	\$	1,507.76	
1106	Skilled Labor .....		683.75	
1107	Unskilled Labor .....		1,939.44	
3103	Dining Room and Kitchen Equipment .....		903.63	
1203 A	Meat, Fish and Fowl .....		6,114.73	
1203 B	Dairy Products and Eggs .....		2,718.30	
1203 C	Cereal Food Products .....		3,460.29	
1203 D	Vegetables .....		5,614.29	
1203 E	Fruits and Nuts .....		3,424.88	
1203 F	Saccharine Products .....		1,649.26	
1203 G	Beverages .....		661.50	
1203 H	Condiments, Flavors, Pickles .....		337.85	
1203 I	Fats, Oils and Miscellaneous Provisions .....		984.29	
				\$ 29,999.97

## Housekeeping:

1105	Supervisors' Salaries .....	\$	4,877.11	
1107	Unskilled Labor .....		2,803.35	
1202	Cleaning and Household Supplies .....		1,356.80	
1204	Sewing Supplies and Dry Goods .....		126.64	
1217	Ice and Other Refrigeration Supplies .....		19.19	
1222	Wearing Apparel Purchased .....		1,378.68	
3102	Institutional Furnishings .....		561.39	
3104	Bedding and Linens .....		522.65	
3117	Refrigeration Equipment .....		38.35	
				11,684.16

## Laundering:

1107	Unskilled Labor .....	\$	1,785.41	
1205	Laundry Supplies .....		706.35	
3105	Laundry Equipment .....		32.05	
1801	Repairs to Equipment and Fixtures .....		50.94	
				2,574.75

## Medical and Surgical Care:

1102	Professional and Technical Salaries .....	\$	1,293.92	
1206	Medical and Surgical Supplies .....		26.18	
1207	Drugs and Medicines .....		409.12	
				1,729.22

## Nursing and Attendance:

1102	Professional and Technical Salaries .....	\$	901.50	
1107	Unskilled Labor .....		74.38	
				975.88

## Light, Heat, Power and Water:

1106	Skilled Labor .....	\$	1,508.80	
1107	Unskilled Labor .....		1,590.00	
1218	Power and Heating Plant Supplies .....		374.19	
1224	Coal (Including Freight) .....		6,402.72	
1701	Light, Power and Water .....		3,684.80	
3118	Power and Heating Plant Equipment .....		860.25	
1801	Repairs to Equipment and Fixtures .....		367.65	
1223	Miscellaneous Fuel .....		133.20	
				14,921.61

## Care of Buildings, Grounds and Equipment:

1106	Skilled Labor .....	\$	3,231.71	
1107	Unskilled Labor .....		655.62	
1210	Plumbing Supplies and Materials .....		117.03	
1220	Electrical Supplies and Materials .....		459.28	
1801	Repairs to Equipment and Fixtures .....		66.25	
1802	Repairs to Buildings and Structures .....		93.25	
3113	Construction Equipment .....		10.50	
3121	General Equipment .....		2,866.51	

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued.*Care of Buildings, Grounds and Equipment:—*Continued*

1601	Motor Vehicles Upkeep .....	\$	160.60	
3120	Electrical Equipment .....		191.28	
3119	Plumbing Equipment .....		48.21	
1221	General Supplies and Materials .....		2,455.20	
		\$		10,355.44

## Instructional:

1102	Professional and Technical Salaries .....	\$	36,776.26	
1209	Classroom and Teachers Supplies .....		1,364.22	
1210	Library Supplies .....		10.25	
1216	Shop Supplies and Materials .....		521.10	
3109	Classroom and Teachers Equipment .....		78.77	
3116	Shop Equipment .....		617.08	
				39,367.68

## Recreational:

1212	Recreational Supplies .....	\$	348.61	
3112	Recreational Equipment .....		335.90	
				684.51

## Agricultural:

1105	Supervisors' Salaries .....	\$	1,575.00	
1106	Skilled Labor .....		1,114.87	
1107	Unskilled Labor .....		3,622.58	
1214	Farm and Dairy Supplies .....		1,514.94	
1215	Forage and Supplies for Animals .....		3,219.83	
1601	Motor Vehicles Upkeep .....		1,171.22	
1801	Repairs to Equipment and Fixtures .....		185.36	
3114	Farm and Dairy Equipment .....		197.20	
3115	Livestock .....		329.38	
1226	Fertilizer .....		491.85	
				13,422.23

Total Disbursements and Receipts ..... \$ 133,655.48

SCHEDULE C-1

## INSTITUTIONAL RECEIPTS—MAINTENANCE FUND

July 1, 1926 to June 30, 1927

## Office and Administration:

Printing .....	\$	3.00
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## Subsistence:

Board and Tuition .....	\$	1,462.00
Sale of Junk .....		93.00
Refunds .....		185.04
		1,740.04

## Light, Heat, Power and Water:

Water Rent .....		6.00
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## Instructional:

Sales of Books .....	\$	676.50
Carpenter Shop .....		288.75
Tailor Shop .....		594.12
Shoe Shop .....		835.19
		2,394.56

INSTITUTIONAL RECEIPTS—MAINTENANCE FUND—*Continued*

Agricultural:			
Sales of Livestock .....	\$	49.00	
Sales of Products .....		1,792.35	
			\$ 1,841.35
Indigent Fund .....			1,859.44
Total Institutional Receipts .....	\$	7,844.39	

## BANK RECONCILIATION

SCHEDULE C-2

*Fiscal Year Ended June 30, 1927*

Treasurer Ex-Officio:			
Overdraft—The Bank of Morganton .....	\$		.39
Add: Settlement requisition for Funds for June Expenditures—Maintenance .....			7,613.08
			\$ 7,612.69
Deduct: Vouchers Outstanding—Maintenance Fund .....			7,612.69

## PER CAPITA COST

SCHEDULE C-4

*July 1, 1926 to June 30, 1927*

	Operating Cost	Average Number Patients	AVERAGE PER CAPITA COST	
			For Period	Per Day
Maintenance:				
Office and Administration .....	\$ 12,911.35	314	\$ 41.12	\$ .1523
Subsistence .....	29,969.24		95.44	.3535
Housekeeping .....	11,663.75		37.15	.1376
Laundering .....	2,574.75		8.20	.0304
Medical and Surgical Care .....	1,729.22		5.51	.0204
Nursing and Attendance .....	975.88		3.10	.0115
Light, Heat, Power and Water .....	15,050.24		47.93	.1775
Care of Buildings, Grounds and Equipment .....	10,777.31		34.32	.1271
Recreational .....	684.51		2.18	.0080
Agricultural .....	13,419.60		42.74	.1583
Instructional .....	39,905.69		127.09	.4707
	\$ 139,661.54		\$ 444.78	\$ 1.6473
Food Supplies:				
1203 A Meat, Fish and Fowl .....	\$ 6,114.73		\$ 19.47	\$ .0721
1203 B Dairy Products, Eggs .....	2,718.30		8.66	.0321
1203 C Cereal Food Products .....	3,460.29		11.02	.0408
1203 D Vegetables .....	5,614.29		17.88	.0662
1203 E Fruits and Nuts .....	3,424.88		10.91	.0404
1203 F Saccharine Products .....	1,649.26		5.25	.0195
1203 G Beverages .....	661.50		2.11	.0078
1203 H Condiments, Flavors, Etc. ....	337.85		1.08	.0040
1203 I Fats, Oils and Miscellaneous Provisions .....	984.29		3.13	.0116
	\$ 24,965.39		\$ 79.51	\$ .2945
Farm Products Consumed as Food .....	\$ 15,791.90		\$ 50.29	\$ .2945

Number School Days 270.

## EXHIBIT D

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

July 1, 1926 to June 30, 1927

## Income:

Balance of Appropriation—Unexpended July 1, 1926 .....	\$	500.00
Less Pro-rata amount for Bond issue not accounted for in Audit Year 1925-1926 .....		3.09
Actual Amount Unexpended July 1, 1926 .....	\$	496.91

## EXPENSE:

Cow Shed:		
Labor and Material .....		371.54
Cash Balance June 30, 1927—Excess Income over Expense .....	\$	125.37

## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

July 1, 1926 to June 30, 1927

## Receipts:

From B. R. Lacy, State Treasurer .....	\$	371.54
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## Disbursements:

December 22 J. E. Ervin .....	\$	16.19
December 22 J. N. Brinkley and Sons .....		80.02
December 22 J. L. Sparks .....		177.00
December 22 Morganton Hardware Company .....		98.33
		371.54

## EXHIBIT F

## FARM AND DAIRY

July 1, 1926 to June 30, 1927

	Quantity	Price	Amount	Total
Farm Products Consumed as Food:				
Apples .....	400 Bu.	\$ 1.00	\$ 400.00	
Lettuce .....	600 Heads	.07	42.00	
Lettuce .....	25 Bu.	.75	18.75	
Radishes .....	600 Doz.	.05	30.00	
Onions .....	35 Bu.	1.50	52.50	
Beets .....	12 Bu.	.75	9.00	
Cabbage .....	1,300 Lbs.	.01½	19.50	
Garden Peas .....	45 Bu.	.75	33.75	
Snap Beans .....	400 Bu.	1.00	400.00	
Tomatoes .....	90 Bu.	1.00	90.00	
Okra .....	18 Bu.	.60	10.80	
Green Corn .....	108 Bu.	1.00	108.00	

## FARM AND DAIRY—Continued

	Quantity	Price	Amount	Total
<i>Farm Products Consumed as Food:—Continued</i>				
Pepper.....	36 Bu.	\$ 1.00	\$ 36.00	\$.....
Turnips.....	50 Bu.	.60	30.00	.....
Turnips—Greens.....	50 Bu.	.40	20.00	.....
Irish Potatoes.....	175 Bu.	1.50	262.50	.....
Sweet Potatoes.....	850 Bu.	1.00	850.00	.....
Pork.....	750 Lbs.	.15	112.50	.....
Corn.....	600 Bu.	.80	480.00	.....
Rye.....	218 Bu.	1.50	327.00	.....
Wheat.....	366 Bu.	1.40	512.40	.....
Milk.....	29,047 Gal.	.40	11,618.80	.....
Butter.....	821 Lbs.	.40	328.40	.....
				15,791.90
<i>Farm Products Consumed on Farm:</i>				
Ensilage.....	140 Tons	\$ 7.00	\$ 980.00	.....
Oat Hay.....	16½ Tons	24.00	396.00	.....
Alfalfa.....	37 Tons	28.00	1,036.00	.....
Mixed Grass Hay.....	22 Tons	24.00	328.00	.....
				2,740.00
				\$ 18,531.90
<i>Farm Operations:</i>				
Farm Products Consumed as Food.....			\$ 15,791.90	.....
Farm Products Consumed on Farm.....			2,740.00	.....
Sales of Products.....			1,841.35	.....
				\$ 20,373.25
<i>Less: Cost of Operations:</i>				
Out of Maintenance.....			\$ 13,422.23	.....
Farm Products Consumed on Farm.....			2,740.00	.....
				16,162.23
Nominal Profit on Operations.....				\$ 4,211.02

# STATE HOSPITAL

## RALEIGH

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

LAND: 1,248 Acres.....	\$	959,800.00	
GRADING AND TERRACING .....		1,045.00	
LANDSCAPING:			
Gates, Ornamental .....	\$	700.00	
Pavilions and Fountains .....		1,000.00	
Shrubbery and Architectural Service .....		4,000.00	
			5,700.00
ROADS:			
Two Miles of Earth and Cinder Roadway.....	\$	665.00	
Two and Eight Tenths Miles Bituminous Macadam 12 Foot Roadway.....		29,558.00	
			30,223.00
WALKS AND PAVEMENTS:			
Concrete, Gravel and Brick Walks.....			3,087.00
BRIDGES .....			5,650.00
FENCES:			
Ordinary .....	\$	3,600.00	
Institutional (Cyclone) .....		4,000.00	
			7,600.00
TRANSMISSION LINES:			
Power Lines and Lights .....			6,150.00
RESERVOIRS:			
45,000 Gallon Aerating.....	\$	7,500.00	
20,000 Gallon Fire Storage .....		4,480.00	
			11,980.00
UNDERGROUND PIPING:			
Water Mains, Valves and Hydrants .....	\$	10,896.00	
Steam and Hot Water Lines .....		13,720.00	
Electric Conduit.....		18,500.00	
			43,116.00
SEWERS AND DRAINS:			
Storm and Sanitary .....	\$	11,750.00	
Brick Curb, Drains and Gutters.....		2,250.00	
			14,000.00
ANY OTHER:			
Incinerator With Brick Stack .....	\$	5,400.00	
4 Brick and Glass Plant Beds .....		280.00	
1 Gas Tank with Pump .....		500.00	
			6,180.00
BUILDINGS AND EQUIPMENT:			
Fowler Residence .....	\$	5,100.00	
Ste'l Residence .....		5,100.00	
Hall Residence .....		5,100.00	
Marlow Residence .....		5,100.00	
Brackin Residence .....		8,300.00	
Steward's Residence .....		14,500.00	
Superintendent's Residence.....		24,500.00	
Male Receiving Building (Hospital).....		153,500.00	

## CAPITAL ASSETS—Continued

## BUILDINGS AND EQUIPMENT:—Continued

Brown Residence .....	\$ 6,150.00
Eight Employees' Cottages .....	7,550.00
Cook's Residence .....	3,550.00
Ray Residence .....	7,700.00
Male Epileptic Colony .....	103,000.00
Honeycutt Residence .....	5,925.00
Female Epileptic Colony .....	100,300.00
Female Colony Supervisor's Residence .....	5,500.00
Jordan Residence .....	10,000.00
Farm Superintendent's Residence .....	5,500.00
Thams Residence .....	5,500.00
Oaks Colony .....	95,200.00
Nine Employees' Cottages .....	22,775.00
Feed Barn .....	8,250.00
Mule Barn .....	11,000.00
Implement Shed .....	9,500.00
Slaughter House .....	6,750.00
Poultry Houses .....	1,700.00
Rat Proof Corn Crib .....	1,000.00
Two Rat Proof Corn Crib .....	2,000.00
Grain Assembly House .....	500.00
Potato House .....	1,500.00
Granary .....	7,000.00
Calf Barn .....	2,000.00
Dairy Barn .....	26,300.00
Three Cow Sheds .....	3,700.00
Cow Shed .....	2,400.00
Smith Residence .....	2,600.00
Brooks-Stell Residence .....	6,700.00
Adams—Dr., Residence .....	8,750.00
Nurse's Home .....	83,400.00
Greenhouse .....	10,000.00
Female Receiving Building .....	87,200.00
Main Building, East and West Wing .....	1,317,000.00
Kitchen and Bakery .....	143,500.00
Machine Shop .....	36,200.00
Power House .....	124,000.00
Laundry .....	68,025.00
Store Room .....	86,500.00
Erwin Building .....	92,200.00
R. S. and T. Wards .....	68,500.00
J. K. L. and M. Wards .....	111,700.00
Male Dining Hall .....	89,800.00
Wards 7, 8, 9 and 10 .....	101,600.00
Criminal Insane Building .....	97,700.00
Male Tubercular Building .....	7,350.00
Carpenter's Shop .....	29,900.00
Female Tubercular Building .....	9,050.00
Female Dining Hall .....	127,500.00
Four Patent Shelters .....	600.00
Two Segregation Houses .....	100.00
	<hr/> \$ 3,393,625.00
Total Capital Assets .....	<hr/> \$ 4,488,156.00 <hr/>

## EXHIBIT B

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

## INCOME:

## Appropriation:

Chapter 192 Public Laws 1925 .....	\$	123,000.00
Insurance Collected .....		178,408.16
Emergency Fund .....		317,000.00
Carolina Power and Light Company—Right of Way .....		5,000.00
Total Income .....	\$	623,408.16

## EXPENSE:

Boiler Room Equipment and Installation .....	\$	52,375.81
Alterations—Four Buildings .....		68,863.61
West Wing .....		448,659.37
East Wing .....		41,365.05
		611,263.84

Unexpended Balance—June 30, 1927 .....

\$ 12,144.32

## ENCUMBRANCES:

W. P. Rose, General Contractor—Additions .....	\$	4,310.28
Dunford and Corn, Plumbing Contractors .....		2,077.75
Chas C. Hook, Architect .....		2,768.00
Furnishings .....		1,999.75
J. A. Boaman, Fire Safing and Roofing .....		94.47
J. A. Davidson, Repairs to Exterior .....		1,200.00
John Askew—Painting .....		655.00
Chas. C. Hook, Commissions .....		350.00

Total Encumbrances .....

13,455.24

Excess Encumbrances over Unexpended Balance .....

\$ 1,310.92

## EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

## RECEIPTS:

From B. R. Lacy, State Treasurer .....

\$ 532,851.41

## DISBURSEMENTS:

3118 Power and Heating Plant Equipment .....	\$	27,064.34
4102 Buildings .....		475,279.13
2403 Refunds .....		11,763.86
3121 General Equipment .....		812.67
3106 Medical and Surgical Equipment .....		360.49
3102 Institutional Furnishings and Fixtures .....		9,329.65
3104 Bedding and Linens .....		7,815.36
3101 Office Equipment .....		425.91
		532,851.41

EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

## INCOME:

## Appropriations:

Chapter 295 Public Laws 1925 .....	\$	444,000.00
Chapter 295 Public Laws 1925 .....		37,300.00

## Institutional Receipts:

Office and Administration .....	\$	79.79
Subsistence .....		28,555.94
Housekeeping .....		645.56
Medical and Surgical Care .....		123.60
Nursing and Attendance .....		1,475.32
Care of Buildings, Grounds and Equipment .....		714.00
Agricultural .....		1,034.15

Total Institutional Receipts .....		32,628.36
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Total Income .....	\$	513,928.36
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## EXPENSE:

Office and Administration .....	\$	18,539.02
Subsistence .....		134,526.09
Housekeeping .....		53,702.73
Laundering .....		9,475.17
Medical and Surgical .....		23,820.56
Nursing and Attendance .....		77,860.27
Light, Heat, Power and Water .....		66,524.74
Care of Buildings, Grounds and Equipment .....		45,875.98
Recreational .....		973.81
Agricultural .....		44,352.56
Extraordinary and Special .....		38,059.40
Fire Loss .....		118.03

Total Expense .....	\$	513,928.36
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EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## RECEIPTS:

From B. R. Lacy, State Treasurer .....	\$	560,141.08
Imprest Cash .....		4,000.00
	\$	564,141.08

## DISBURSEMENTS:

## Office and Administration:

1101 Executive Salaries .....	\$	9,600.00
1103 Clerical Salaries .....		5,617.50
1109 Per Diems and Fees .....		627.02
1201 Office Supplies .....		422.98
1301 Telephone and Telegraph .....		946.11
1302 Postage .....		1,025.60
1401 Hotel and Meals .....		40.96
1402 Railroad and Other Fares .....		143.32
1403 Mileage Allowance .....		1,365.55
1501 Printing Stationery, Etc. ....		1,067.67

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*Office and Administration:—*Continued*

1502	Printing, Reports, Etc.....	\$	488.60	
1504	Multigraphing and Mimeographing.....		25.00	
1508	Publication of Notices.....		11.29	
1905	Miscellaneous Expense.....		35.00	
2203	Premiums: Official Bonds.....		70.00	
3101	Office Equipment and Furnishings.....		1,043.17	
3110	Library Equipment and Stock.....		9.25	
		\$		22,539.02

## Subsistence:

1105	Supervisors' Salaries.....	\$	750.00	
1106	Skilled Labor.....		2,385.49	
1107	Unskilled Labor.....		13,121.44	
1108	Commutation.....		75.00	
1203 A	Meat, Fish and Fowl.....		44,633.31	
1203 B	Dairy Products and Eggs.....		6,636.78	
1203 C	Cereal Food Products.....		14,892.18	
1203 D	Vegetables.....		6,683.18	
1203 E	Fruits and Nuts.....		9,057.60	
1203 F	Saccharine Products.....		9,253.12	
1203 G	Beverages.....		6,591.65	
1203 H	Condiments, Flavors, Etc.....		983.21	
1203 I	Fats, Oils and Miscellaneous Provisions.....		15,155.16	
3103	Dining Room and Kitchen Equipment.....		2,554.60	
1202	Cleaning and Household Supplies.....		1,630.96	
2403	Refunds.....		106.66	
3120	Electrical Equipment.....		15.75	
				134,526.09

## Housekeeping:

1105	Supervisors' Salaries.....	\$	5,230.33	
1107	Unskilled Labor.....		537.65	
1202	Cleaning and Household Supplies.....		10,280.63	
1204	Sewing Supplies, Dry Goods.....		17,038.49	
1217	Ice and Refrigeration Supplies.....		302.10	
1222	Wearing Apparel.....		7,261.11	
1223	Miscellaneous Fuel.....		484.87	
1220	Electrical Supplies.....		73.67	
3102	Institutional Furniture.....		7,773.58	
3104	Bedding and Linens.....		4,675.66	
3120	Electrical Equipment.....		1.39	
3117	Refrigeration Equipment.....		43.25	
				53,702.73

## Laundering:

1105	Supervisors' Salaries.....	\$	900.00	
1107	Unskilled Labor.....		4,356.14	
1205	Laundry Supplies.....		3,881.31	
3105	Laundry Equipment.....		336.47	
1904	Outside Laundering.....		1.25	
				9,475.17

## Medical and Surgical Care:

1102	Professional and Technical Salaries.....	\$	16,956.66	
1206	Medical and Surgical Supplies.....		1,346.26	
3108	Laboratory Equipment.....		233.56	
3110	Library Equipment and Stock.....		332.21	
1207	Drugs and Medicines.....		4,576.45	
1208	Laboratory Supplies.....		56.38	
3106	Medical and Surgical Equipment.....		319.04	
				23,820.56

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Nursing and Attendance:

1102	Professional and Technical Salaries .....	\$ 2,107.50	
1105	Supervisors' Salaries .....	13,068.00	
1107	Unskilled Labor .....	61,805.70	
1108	Commutation .....	90.00	
1404	Attendants and Patients Travel Expense .....	692.27	
2404	Rewards—Escaped Patients .....	24.00	
3110	Nurses' Books .....	20.37	
1401	Hotel and Meals .....	15.75	
1402	Railroad and Other Fares .....	12.50	
1905	Miscellaneous Expense .....	24.18	
		<hr/>	\$ 77,860.27

## Light, Heat, Power and Water:

1106	Skilled Labor .....	\$ 3,452.84	
1107	Unskilled Labor .....	4,263.00	
1108	Commutation .....	331.33	
1218	Power and Heating Plant Supplies .....	1,175.04	
1224	Coal .....	47,786.07	
1701	Light, Power and Water .....	4,568.36	
3118	Power and Heating Plant Equipment .....	366.60	
1105	Supervisors' Salaries .....	3,962.50	
3107	Engineer's Truck .....	619.00	
		<hr/>	66,524.74

## Care of Buildings, Grounds and Equipment:

1106	Skilled Labor .....	\$ 3,101.60	
1107	Unskilled Labor .....	6,071.83	
1213	Botanical and Ground Supplies .....	731.02	
1220	Electrical Supplies .....	2,297.31	
1221	General Supplies .....	21,175.28	
1801	Repairs to Equipment .....	1,736.75	
1802	Repairs to Building .....	6,297.03	
3121	General Equipment .....	1,357.67	
3119	Plumbing Equipment .....	819.91	
3120	Electrical Equipment .....	168.88	
1219	Plumbing Supplies .....	2,218.70	
		<hr/>	45,975.98

## Recreational:

1105	Supervisors' Salaries .....	\$ 543.00	
1107	Unskilled Labor .....	269.50	
1212	Recreational Supplies .....	41.16	
3112	Recreational Equipment .....	25.15	
1106	Skilled Labor .....	75.00	
1905	Miscellaneous Expense .....	20.00	
		<hr/>	973.81

## Agricultural:

1105	Supervisors' Salaries .....	\$ 4,036.50	
1106	Skilled Labor .....	1,245.00	
1107	Unskilled Labor .....	7,546.67	
1108	Commutation .....	150.00	
1214	Farm and Dairy Supplies .....	8,008.18	
1215	Forage and Supplies for Animals .....	15,528.06	
1601	Motor Vehicles Upkeep .....	3,180.38	
3107	Motor Vehicles Purchase .....	2,235.00	
3114	Farm and Dairy Equipment .....	1,477.13	
3115	Livestock .....	826.34	
1109	Per Diem and Fees .....	46.50	
1207	Medicine and Serum for Animals .....	72.80	
		<hr/>	44,352.56

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Fire Loss:

From Year 1925-1926.....	\$	29,582.30	
July.....		4,198.59	
September.....		786.00	
	\$		34,566.89

## Extraordinary and Special Expenditures:

3120 Fire Alarm System.....	\$	855.00	
3121 Hot Water Storage Tank.....		1,893.63	
Advance Working Fund.....		4,000.00	
3121 Hot Water Line.....		7,177.57	
3120 Transformer to House.....		526.20	
3118 Boiler Room Installation.....		14,802.99	
5202 Transfer to Funds.....		11,763.86	
2301 Contributions Ministers.....		300.00	
1906 Support Patients—Morganton.....		7,561.94	
4102 7th Ward Porch Enclosure.....		942.07	
			49,823.26

Total Disbursements ..... \$ 564,141.08

## SCHEDULE E-1

## INSTITUTIONAL RECEIPTS

*July 1, 1926 to June 30, 1927*

## Office and Administration:

Miscellaneous Receipts.....	\$	5.10	
Telephone and Telegraph.....		74.69	
	\$		79.79

## Subsistence:

Miscellaneous Receipts.....	\$	.56	
Freight Refund.....		23.25	
Board of Employees.....		225.00	
Board of Patients.....		28,307.13	
			28,555.94

## Housekeeping:

Miscellaneous Expense.....	\$	8.45	
Sales of Art Room.....		326.29	
Sales of Dry Goods.....		310.82	
			645.56

## Medical and Surgical Care:

Freight Refund.....	\$	4.60	
Medical Books and Literature.....		2.00	
Sale of Medical and Surgical Supplies.....		117.00	
			123.60

## Nursing and Attendance:

Refund of Commutation.....	\$	15.00	
Salary Refunds.....		12.84	
Patients Travel Expense.....		518.02	
Fines of Employees.....		819.77	
Nurses' Books.....		109.69	
			1,475.32

## Care of Buildings, Grounds and Equipment:

Sale of Junk.....			714.00
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INSTITUTIONAL RECEIPTS—*Continued*

Agricultural:		
Miscellaneous Expense.....	\$	92.88
Freight Refunds.....		13.68
Sale of Farm Products.....		2.00
Sale of Wood.....		855.96
Sale of Livestock and Hides.....		69.63
	\$	1,034.15
Fire Loss.....		34,448.86
Permanent Improvement Refund.....		11,763.86
Imprest Cash.....		4,000.00
Total Institutional Receipts.....	\$	82,841.08

## CASH RECONCILIATION

SCHEDULE E-2

*Fiscal Year Ended June 30, 1927*

	Permanent Improvement Fund	Maintenance Fund
Institutional Balance June 30, 1927.....	None	
Add: Outstanding Checks.....	\$ 17,320.50	\$ 42,042.96
	\$ 17,320.50	\$ 42,042.96
Less: Deposit not Credited.....	17,320.50	
		\$ 42,042.96
Less: Item Charged in Error by State Treasurer.....		7.01
		\$ 42,035.95
Add: Item No. 627—Voucher Register, ...\$90.71 Paid by State Treasurer..... 88.90		1.81
		\$ 42,037.76
Less: Petty Cash.....		4,000.00
Treasurer Ex-Officio Balance June 30, 1927.....		\$ 38,037.76

## INVENTORIES

SCHEDULE E-4

*Fiscal Year Ended June 30, 1927*

## Subsistence:

1203 A Meat, Fish and Fowl.....	\$	1,372.02
1203 B Dairy Products and Eggs.....		161.25
1203 C Cereal Products.....		1,909.17
1203 D Vegetables.....		2,772.85
1203 E Fruits and Nuts.....		2,379.85
1203 F Saccharine Products.....		2,689.98
1203 G Beverages.....		351.75
1203 H Condiments, Flavors, Etc.....		418.90
1203 I Fats, Oils, Etc.....		562.50
	\$	12,618.27

## INVENTORIES—Continued

Housekeeping:				
1202	Cleaning and Household Supplies .....	\$	2,973.56	
1204	Dry Goods and Sewing Supplies .....		11,194.08	
1222	Wearing Apparel .....		6,546.49	
3102	Institutional Furniture and Furnishings .....		750.86	
			\$	21,464.99
Light, Heat, Power and Water:				
1224	Coal .....	\$	8,900.00	
1218	Gas and Oil .....		100.00	
				9,000.00
Total	.....	\$		43,083.26

EXHIBIT F

## PER CAPITA COST

July 1, 1926 to June 30, 1927

	Operating Cost	Average Number Inmates	Per Capita Cost Per Period	Per Capita Cost Per Day
Maintenance:				
Office and Administration .....	\$ 18,539.02	1520	\$ 12.20	\$ .0334
Subsistence .....	134,526.09		88.50	.2425
Housekeeping .....	53,702.73		35.33	.0968
Laundry .....	9,475.17		6.23	.0172
Medical and Surgical Care .....	23,820.56		15.67	.0429
Nursing and Attendance .....	77,860.27		51.22	.1403
Light, Heat, Water and Power .....	66,524.74		43.77	.1199
Care of Buildings, Grounds and Equipment .....	45,975.98		30.25	.0829
Recreational .....	973.81		.64	.0017
Agricultural .....	44,352.56		29.18	.0799
Fire Loss .....	118.03		.08	.0002
	\$ 475,868.96		\$ 313.07	\$ .8577
Subsistence:				
1203 A Meat, Fish and Fowl .....	\$ 44,633.31		\$ 29.36	\$ .0804
1203 B Dairy Products, Eggs .....	6,636.78		4.37	.0120
1203 C Cereal Food Products .....	14,892.18		9.80	.0268
1203 D Vegetables .....	6,683.18		4.40	.0121
1203 E Fruits and Nuts .....	9,057.60		5.96	.0163
1203 F Saccharine Products .....	9,253.12		6.09	.0167
1203 G Beverages .....	6,591.65		4.34	.0119
1203 H Condiments, Flavors, Etc. ....	983.21		.64	.0018
1203 I Fats, Oils, Etc. ....	15,155.16		9.97	.0273
	\$ 113,886.19		\$ 74.93	\$ .2053
Farm Products Used as Food .....	62,956.78		41.42	.1134
	\$ 176,842.97		\$ 116.35	\$ .3187

Number of Days 365

## FARM AND DAIRY

July 1, 1926 to June 30, 1927

	Quantity	Price	Amount	Total
Farm Products Consumed as Food:				
Apples.....	228 Bu.	\$ 1.50	\$ 342.00	-----
Apples.....	722 bu.	1.25	902.50	-----
Beans—Snap.....	1218 Bu.	1.00	1,218.00	-----
Beans—Lima.....	235 Bu.	3.20	752.00	-----
Beef.....	7255 Lbs.	.10	725.50	-----
Beets.....	371 Bu.	.60	222.60	-----
Beets.....	2 Bu.	1.00	2.00	-----
Cabbage.....	33,262 Heads	.08	2,660.96	-----
Collards.....	13,641 Heads	.08	1,091.28	-----
Cantaloupes.....	7,654	.03	229.62	-----
Cucumbers.....	150 Bu.	1.50	225.00	-----
Corn—Roasting Ears.....	2,408 Doz.	.25	602.00	-----
Cucumbers.....	109 Bu.	1.00	109.00	-----
Cucumbers.....	10 Bu.	.75	7.50	-----
Cucumbers.....	189 Bu.	.50	94.50	-----
Chickens.....	932½ Lbs.	.35	326.37	-----
Chickens.....	445 Lbs.	.25	111.25	-----
Eggs.....	398½ Doz.	.50	199.21	-----
Eggs.....	81½ Doz.	.45	36.68	-----
Eggs.....	438½ Doz.	.40	175.40	-----
Eggs.....	73¾ Doz.	.35	25.81	-----
Eggs.....	1,742¼ Doz.	.30	522.65	-----
Grapes.....	92 Bu.	1.50	138.00	-----
Lettuce.....	1,715 Heads	.05	85.75	-----
Lettuce.....	850 Heads	.15	127.50	-----
Leeks.....	15 Bu.	1.00	15.00	-----
Milk.....	68,811 Gals.	.40	27,524.40	-----
Mutton.....	155 Lbs.	.15	23.25	-----
Onions.....	10½ Bu.	1.00	101.50	-----
Peas—Green.....	259 Bu.	3.20	828.80	-----
Peas—Garden.....	1,040 Bu.	2.00	2,080.00	-----
Peaches.....	95 Bu.	1.50	142.50	-----
Peaches.....	334 Bu.	1.00	334.00	-----
Plums.....	2½ Bu.	1.50	4.25	-----
Pepper.....	12 Strings	.15	1.80	-----
Pork.....	49,709 Lbs.	.15	7,456.35	-----
Potatoes.....	4,637½ Bu.	1.50	6,956.25	-----
Potatoes.....	115 Bu.	1.25	143.75	-----
Radishes.....	35 Bu.	1.00	35.00	-----
Salads.....	753 Bu.	1.50	1,144.50	-----
Salads.....	1,472 Bu.	.60	883.20	-----
Salads.....	2 Bu.	.40	.80	-----
Squash.....	315 Bu.	.60	189.00	-----
Squash.....	175 Bu.	.50	88.00	-----
Salsify.....	10 Bu.	1.25	12.50	-----
Sage.....	6 Lbs.	.60	3.60	-----
Strawberries.....	5,600 Qts.	.15	840.00	-----
Tomatoes.....	566 Bu.	1.00	566.00	-----
Turnips.....	470 Bu.	1.00	470.00	-----
Watermelons.....	3,980	.10	398.00	-----
Wheat.....	1,425 Bu.	1.25	1,781.25	-----
				\$ 62,956.78

## FARM AND DAIRY—Continued

	Quantity	Price	Amount	Total
Farm Products Sold or Otherwise Consumed:				
Wool.....	240 Lbs.	\$ .40	\$ 96.00	-----
Hides (Sales).....			69.63	-----
Wood (Sales).....			855.96	-----
Farm Products (Sales).....			2.00	-----
Miscellaneous Sales.....			92.88	-----
				\$ 1,116.47
Farm Products Used on Farm:				
Corn.....	8,500 Bu.	\$ 1.00	\$ 8,500.00	-----
Ensilage.....	430 Tons	3.50	1,505.00	-----
Fodder.....	10 Tons	25.00	250.00	-----
Hay.....	255 Tons	25.00	6,375.00	-----
Hay—Oat.....	20 Tons	15.00	300.00	-----
Oats.....	1,200 Bu.	.80	960.00	-----
Onion Sets.....	30 Bu.	4.00	120.00	-----
Wheat Straw.....	30 Bu.	10.00	300.00	-----
				18,310.00
Total Production.....				\$ 82,383.25
Cost of Operation—Maintenance.....			\$ 44,352.56	-----
Farm Products Used on Farm.....			18,310.00	-----
Total Operating Expense.....				62,662.56
Nominal Profit on Operations.....				\$ 19,720.69

# STATE HOSPITAL

## MORGANTON

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

Land:			
3,857 Acres .....	\$	257,900.00	
Grading and Terracing:			
Terrace and Lawns about Buildings .....		24,000.00	
Landscaping:			
Shrubbery .....	\$	13,000.00	
Steps and Ornamental Fixtures .....		3,600.00	
			16,600.00
Roads:			
3 Miles Roadway .....		20,521.00	
Walks and Pavements:			
Gravel Walks—Crusher Dust .....	\$	4,000.00	
Brick Walks .....		100.00	
			4,100.00
Fences:			
2½ Board and Wire Fence .....	\$	3,600.00	
Cyclone Fence .....		611.00	
			4,211.00
Transmission Lines:			
Power Lines and Transformers .....	\$	2,000.00	
Telephone .....		1,500.00	
Underground .....		15,000.00	
			18,500.00
Reservoirs:			
150,000 Brick, 120 Cubic Yards Full .....	\$	6,200.00	
Storage for Laundry .....		4,750.00	
Tank and Stand Pipe .....		6,500.00	
Cooling Reservoir for Ice Plant .....		1,500.00	
			18,950.00
Underground Piping:			
Heating Tunnels .....	\$	40,200.00	
Heating Pipes .....		100,000.00	
Water Mains, Valves, Hydrants .....		150,000.00	
			290,200.00
Sewer and Drains:			
Sanitary Sewers .....	\$	15,000.00	
Agricultural Tile and Other Drains .....		20,000.00	
			35,000.00
Buildings and Equipment:			
Center Building .....	\$	325,000.00	
New Kitchen Building .....		52,000.00	
Machine Shop .....		70,000.00	
Wards, Numbers 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 .....		333,600.00	
Female Tuberculosis Ward .....		3,300.00	
Female Dining Room No. 1 .....		97,500.00	
Wards Numbers 24 and 25 .....		112,000.00	
Wards A to K, inclusive .....		325,600.00	
Male Tuberculosis Ward .....		3,300.00	

## CAPITAL ASSETS—Continued

## Buildings and Equipment:—Continued

Male Dining Room.....	\$ 82,000.00
Store Room and Refrigeration Plant.....	69,000.00
Bake Shop.....	7,000.00
N. Ward.....	49,000.00
Fire House No. 1.....	3,000.00
Harper Building.....	278,000.00
New Day Room for Women.....	101,000.00
New Building for Men.....	126,000.00
New Dormitory for Women.....	101,000.00
Morrison Building.....	149,000.00
Female Dining Room No. 2.....	45,000.00
Yates Building.....	62,000.00
Scroggs Cottage.....	34,000.00
Heating Plant.....	212,500.00
27th Ward.....	49,000.00
Engineer's Dwelling and Garage.....	2,000.00
Paint House.....	300.00
Nurses' Home.....	110,000.00
Staff House.....	49,500.00
North Colony and Bath House.....	69,700.00
McMinn Building—Caldwell Group.....	7,000.00
Hall Building.....	21,200.00
Caldwell Building.....	23,500.00
Superintendents Building Caldwell Group.....	800.00
Two Cottages—Caldwell Group.....	600.00
Bath House—Caldwell Group.....	800.00
Dormitory No. 1—Sawyer Colony.....	21,600.00
Dormitory No. 2—Sawyer Colony.....	34,000.00
Dormitory No. 3—Sawyer Colony.....	21,600.00
Employee's Cottage.....	2,000.00
Two Employees' Buildings—Sawyer Colony.....	2,000.00
Barn—Sawyer Colony.....	600.00
Farmer's Office.....	300.00
Horse Barn.....	2,000.00
Tool Shed and House.....	2,750.00
Farm Superintendent's Dwelling.....	3,100.00
Lumber Shed.....	150.00
Eight Dwellings—Bickett.....	8,000.00
One Dwelling—Bickett.....	1,000.00
Dairy Barn and Silo.....	20,000.00
Dairy Feed Barn.....	2,500.00
Five Employees' Dwellings.....	5,000.00
Potato House.....	500.00
Garage Buildings—At Barn.....	500.00
Granary Building.....	700.00
Steward's Home.....	7,000.00
Farm Dwelling—Wagner Place.....	500.00
Amusement Hall.....	33,000.00
Laundry.....	115,175.00
Fire House No. 2.....	23,200.00
Total.....	\$ 3,282,375.00
Total Capital Assets.....	\$ 3,972,357.00

EXHIBIT B

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## INCOME:

## Appropriation:

Chapter 275—Public Laws 1925.....\$ 450,000.00

## Institutional Receipts:

Office and Administration.....	\$ 97.58
Subsistence.....	18,254.41
Housekeeping.....	53.89
Medical and Surgical Care.....	21.40
Care of Buildings, Grounds and Equipment.....	30.00
Agricultural.....	2,774.31

Total Institutional Receipts.....21,231.59

Total Income.....\$ 470,231.59

## Expense:

Office and Administration.....	\$ 16,590.79
Subsistence.....	140,636.57
Housekeeping.....	58,323.49
Laundering.....	13,045.45
Medical and Surgical Care.....	17,028.80
Nursing and Attendance.....	71,444.55
Light, Heat, Power and Water.....	52,060.71
Care of Buildings, Grounds and Equipment.....	13,450.92
Recreational.....	680.52
Agricultural.....	34,671.79
Special and Extraordinary.....	14,121.00

Total Expense.....432,054.59

\$ 39,177.00

Add: Shortage in June Settlement......31

Cash Balance June 30, 1927, Excess Income over Expense.....\$ 39,177.31

EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer.....\$ 432,054.28

## DISBURSEMENTS:

## Office and Administration:

1101 Executive Salaries.....	\$ 8,100.00
1103 Clerical Salaries.....	3,960.00
1109 Per Diems and Fees.....	798.47
1201 Office Supplies.....	355.30
1301 Postage.....	720.00
1302 Telephone and Telegraph.....	960.97
1303 Freight, Express.....	2.07
1401 Hotels and Meals.....	86.00
1402 Railroad and Other Fares.....	95.75
1501 Printing, Stationery, Etc.....	411.34

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*Office and Administration—*Continued*

1502	Printing, Reports, Etc.....	\$	1.25	
1905	Miscellaneous Expense.....		6.67	
2202	Casualty Insurance.....		22.18	
2203	Premiums: Official Bonds.....		10.00	
3101	Office Equipment.....		1,000.79	
2201	Fire Insurance.....		60.00	
		\$		16,590.79

## Subsistence:

1106	Skilled Labor.....	\$	11,469.73	
1203 A	Meat, Fish and Fowl.....		53,184.41	
1203 B	Dairy Products and Eggs.....		7,522.89	
1203 C	Cereal Food Products.....		19,055.05	
1203 D	Vegetables.....		14,188.98	
1203 E	Fruits and Nuts.....		5,891.30	
1203 F	Saccharine Products.....		6,416.00	
1203 G	Beverages.....		2,619.52	
1203 H	Condiments, Flavors, Pickles.....		578.15	
1203 I	Fats, Oils and Miscellaneous Provisions.....		11,539.41	
3103	Dining Room and Kitchen Equipment.....		8,160.85	
1204	Sewing Supplies and Dry Goods.....		10.28	
				140,636.57

## Laundering:

1105	Supervisors' Salaries.....	\$	960.00	
1107	Unskilled Labor.....		9,186.16	
1205	Laundry Supplies.....		2,899.29	
				13,045.45

## Housekeeping:

1105	Supervisors' Salaries.....	\$	360.00	
1107	Unskilled Labor.....		2,988.45	
1202	Cleaning and Household Supplies.....		4,966.21	
1204	Sewing Supplies and Dry Goods.....		20,993.89	
1217	Ice and Other Refrigeration Supplies.....		195.25	
1222	Wearing Apparel Purchased.....		10,281.03	
1223	Miscellaneous Fuel.....		559.71	
3102	Institutional Furnishings.....		7,816.82	
3104	Bedding and Linens.....		7,261.17	
3119	Plumbing Equipment.....		740.70	
3120	Electrical Equipment.....		223.37	
3109	Classroom and Teachers' Equipment.....		10.94	
3114	Farm and Dairy Equipment.....		225.15	
1205	Laundry Supplies.....		85.38	
3103	Dining Room and Kitchen Equipment.....		164.74	
3121	General Equipment.....		1,443.00	
3117	Refrigeration Equipment.....		7.68	
				58,323.49

## Medical and Surgical Care:

1102	Professional and Technical Salaries.....	\$	15,041.63	
1206	Medical and Surgical Supplies.....		1,163.20	
1207	Drugs and Medicines.....		765.75	
1208	Laboratory Supplies and Materials.....		.52	
3106	Medical and Surgical Equipment.....		57.70	
				17,028.80

## Nursing and Attendance:

1105	Supervisors' Salaries.....	\$	2,793.32	
1107	Unskilled Labor.....		68,651.23	
				71,444.55

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Light, Heat, Power and Water:

1106	Skilled Labor.....	\$	6,373.48	
1107	Unskilled Labor.....		6,994.92	
1218	Power and Heating Plant Supplies.....		3,504.43	
1224	Coal (Including Freight).....		29,172.89	
1701	Light, Power and Water (Contractual).....		174.55	
3118	Power and Heating Plant Equipment.....		296.34	
1601	Motor Vehicles Upkeep.....		553.04	
3107	Motor Vehicles (Purchase).....		4,800.00	
1801	Repairs to Equipment.....		191.06	
		\$		52,060.71

## Care of Buildings, Grounds and Equipment:

1106	Skilled Labor.....	\$	7,102.01	
1107	Unskilled Labor.....		657.26	
1313	Botanical and Ground Supplies.....		197.22	
1219	Plumbing Supplies and Materials.....		25.14	
1220	Electrical Supplies and Materials.....		66.19	
1221	General Supplies and Materials.....		4,030.13	
1832	Repairs to Buildings and Structures.....		372.00	
3121	General Equipment.....		935.34	
3119	Plumbing Equipment.....		65.63	
				13,450.92

## Recreational:

1105	Supervisors' Salaries.....	\$	25.00	
1107	Unskilled Labor.....		41.60	
1212	Recreational Supplies.....		613.92	
				680.52

## Agricultural:

1105	Supervisors' Salaries.....	\$	2,153.57	
1106	Skilled Labor.....		1,889.29	
1107	Unskilled Labor.....		7,159.52	
1214	Farm and Dairy Supplies.....		3,231.82	
1215	Forage and Supplies for Animals.....		13,483.39	
1601	Motor Vehicles Upkeep.....		4,128.98	
3107	Motor Vehicles Purchase.....		1,862.83	
3114	Farm and Dairy Equipment.....		382.39	
3115	Livestock.....		250.00	
1903	Rent of Equipment.....		130.00	
				34,671.79

## Special:

4105	Roads.....			14,121.00
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Total Disbursements.....\$ 432,054.51

Disbursements in Excess of Receipts (Shortage in June Settlement).....\$ .31

SCHEDULE C-1

## INSTITUTIONAL RECEIPTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Office and Administration:

Telephone and Telegraph.....	\$	97.58
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## Subsistence:

Patients' Board.....	\$	16,518.17
Sales of Scrap and Discard.....		1,404.78
Refunds.....		331.46

18,254.41

INSTITUTIONAL RECEIPTS—MAINTENANCE FUND—*Continued*

Housekeeping:			
Sales from Storehouse .....	\$	52.89	
Sales from Tin Shop .....		1.00	
		<u>\$</u>	53.89
Medical and Surgical Supplies:			
Sales of Drugs .....			21.40
Care of Buildings, Grounds and Equipment:			
Rent of Land to Refining Company .....			30.00
Agricultural:			
Sale of Products .....	\$	2,140.14	
Sale of Gasoline .....		624.17	
Error in Payroll .....		10.00	
		<u></u>	2,774.31
Total Institutional Receipts .....	\$		<u><u>21,231.59</u></u>

## CASH RECONCILIATION

SCHEDULE C-2

*Fiscal Year Ended June 30, 1927*

Treasurer Ex-Officio:			
Balance—First National Bank .....	\$	7,921.61	
Add:			
Settlement Requisition for Funds for June Expenditures—Maintenance	\$	60,677.78	
Imprest Cash .....		2,000.00	
		<u></u>	62,677.78
Total .....	\$		70,599.39
Deduct:			
Vouchers Outstanding—Maintenance Fund .....			70,599.39

## PER CAPITA COST

SCHEDULE C-4

*July 1, 1926 to June 30, 1927*

	Operating Cost	Average Number Patients	AVERAGE PER CAPITA COST	
			For Period	Per Day
Maintenance:				
Office and Administration .....	\$ 16,590.79	1735	\$ 9.56	\$ .0262
Subsistence .....	140,636.57		81.06	.2221
Housekeeping .....	58,323.49		33.62	.0921
Laundering .....	13,045.45		7.52	.0206
Medical and Surgical Care .....	17,028.80		9.81	.0269
Nursing and Attendance .....	71,444.55		41.18	.1128
Light, Heat, Power and Water .....	52,060.71		30.01	.0822
Care of Buildings, Grounds and Equipment	13,450.92		7.75	.0212
Recreational .....	680.52		.39	.0011
Agricultural .....	34,671.79		19.98	.0547
Note:—Special and Extraordinary Expenditures, Additions and Betterments are not included in the above.	\$ 417,933.59		\$ 240.88	\$ .6599

## PER CAPITA COST—Continued

	Operating Cost	Average Number Patients	AVERAGE PER CAPITA COST	
			For Period	Per Day
Food Supplies:				
1203 A Meat, Fish and Fowl .....	\$ 53,184.41	1735	\$ 30.65	\$ .0839
1203 B Dairy Products and Eggs .....	7,522.89		4.34	.0119
1203 C Cereal Food Products .....	19,055.05		10.98	.0300
1203 D Vegetables .....	14,188.98		8.18	.0224
1203 E Fruits and Nuts .....	5,891.30		3.40	.0096
1203 F Saccharine Products .....	6,416.00		3.70	.0101
1203 G Beverages .....	2,619.52		1.51	.0041
1203 H Condiments, Flavors .....	578.15		.33	.0009
1203 I Fats, Oils and Miscellaneous Pro- visions .....	11,539.14		6.65	.0182
	\$ 120,995.44		\$ 69.74	\$ .1911
Farm Products Consumed as Food .....	37,092.60		21.38	.0586
	\$ 158,088.04		\$ 91.12	\$ .2497

## EXHIBIT D

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

July 1, 1926 to June 30, 1927

## Income:

Balance of Appropriation—Unexpended July 1, 1926 .....	\$	79,847.66
Refund Emergency Water Supply .....		190.50
Total Income .....	\$	80,038.16

## EXPENSE:

## Emergency Water Supply:

Land .....	\$	25,000.00
Labor and Material .....		20,383.58
	\$	45,383.58

## Nurses Dormitory and Fire Department Building:

Labor and Material .....		6,035.69
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Total Expense .....		51,419.27
Balance—Unexpended June 30, 1927 .....	\$	28,618.89

EXHIBIT E

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND

July 1, 1926 to June 30, 1927

## Receipts:

From B. R. Lacy, State Treasurer .....\$ 51,419.27

## DISBURSEMENTS:

## Emergency Water Supply:

July—Land .....	\$ 25,000.00	
July—Labor and Material .....	14,234.21	
August—Labor and Material .....	1,832.64	
November—Labor and Material .....	2,792.00	
January—Labor and Material .....	1,524.73	
	\$	45,383.58

## Nurses' Dormitory and Fire Department Building:

July—Labor and Material .....	\$ 1,583.00	
August—Labor and Material .....	3,399.41	
April—Labor and Material .....	1,053.28	
		6,035.69

Total Disbursements .....\$ 51,419.27

EXHIBIT F

## FARM AND DAIRY

July 1, 1926 to June 30, 1927

	Quantity	Price	Amount	Total
Farm Products Consumed as Food:				
Celery .....	355 Bunches	\$ .10	\$ 35.50	\$-----
Apples .....	175 Bu.	1.00	175.00	-----
Grapes .....	10,645 Lbs.	.05	532.25	-----
Lettuce—Heads .....	2,812 Heads	.10	281.20	-----
Lettuce .....	227 Bu.	.60	136.20	-----
Asparagus .....	1,369 Doz.	.10	136.90	-----
Radishes .....	4,946 Doz.	.05	247.30	-----
Strawberries .....	26 Qts.	.15	3.90	-----
Raspberries .....	32 Qts.	.15	4.80	-----
Pork .....	39,674 Lbs.	.15	5,951.10	-----
Milk .....	50,770 Gals.	.40	20,308.00	-----
Honey .....	129 Lbs.	.25	32.25	-----
Eggs .....	130 Doz.	.30	39.00	-----
Potatoes—Irish .....	784 Bu.	2.00	1,568.00	-----
Potatoes—Sweet .....	787 Bu.	1.25	983.75	-----
Onions .....	346 Bu.	1.50	519.00	-----
Onions—Green .....	804 Doz.	.10	80.40	-----
Cabbage .....	45,987 Lbs.	.015	689.80	-----
Beets .....	268 Bu.	.75	201.00	-----
Green Beans .....	2,139 Bu.	1.00	2,139.00	-----
Butter Beans .....	51 Bu.	1.00	51.00	-----
Squash .....	116 Bu.	.75	87.00	-----
Tomatoes .....	651 Bu.	1.25	813.75	-----
Cucumbers .....	73 Bu.	1.00	73.00	-----
Okra .....	55 Bu.	.60	33.00	-----
Roasting Ears .....	3,675 Doz.	.25	918.75	-----
Pepper .....	216 Bu.	1.00	216.00	-----
Turnip Greens .....	607 Bu.	.25	151.75	-----
Turnips .....	1,215 Bu.	.60	729.00	-----
				37,092.60

## FARM AND DAIRY—Continued

	Quantity	Price	Amount	Total
Farm Products Consumed on Farm:				
Wheat.....	84.6 Bu.	\$ 1.45	\$ 122.79	
Straw.....	86,820 Lbs.	15.00	651.15	
Tops.....	2,424 Bu.	.10	242.40	
Corn.....	2,045 Bu.	1.10	2,249.50	
Peas.....	5,445 Lbs.	2.00	181.40	
Alfalfa Hay.....	68,400 Lbs.	25.00T.	855.00	
Wheat Hay.....	2,600 Lbs.	20.00T.	26.00	
Orchard Grass Hay.....	4,390 Lbs.	20.00T.	43.90	
Oat Hay.....	77,680 Lbs.	20.00T.	776.80	
				\$ 5,148.94
Farm Products Consumed Otherwise::				
Wood.....	130 Cords	\$ 4.00	\$ 520.00	
Manure.....	1,622 Loads	1.50	2,433.00	
				2,953.00
Total Products.....				\$ 45,194.54
Farm Operations:				
Farm Products Consumed as Food.....			\$ 37,092.60	
Farm Products Consumed on Farm.....			5,148.94	
Farm Products Consumed Otherwise.....			2,953.00	
Sales of Products.....			2,140.14	
Sales of Gasoline.....			624.17	
				\$ 47,958.85
Less: Cost of Operations:				
Out of Maintenance.....			\$ 34,671.79	
Farm Products Consumed on Farm.....			5,148.94	
				39,820.73
Nominal Profit on Operations.....				\$ 8,138.12



## STATE

## GOLDS

## BALANCE

*Fiscal Year Ended*

## ASSETS

## Permanent Improvements:

Land and Grounds (Schedule A-1) .....	\$ 271,361.13
Buildings and Equipment (Schedule A-1) .....	1,903,275.00
State Treasurer—Due on Appropriation .....	\$ 75,000.00
Less:	
Amount made available .....	75,000.00

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\$ 2,174,636.13

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## Maintenance:

## State Treasurer Unexpended Revenue:

Appropriation (Exhibit B) .....	\$ 267,300.00
Institutional Receipts (Exhibit B) .....	12,613.48
	<hr/>
	\$ 279,913.48

## Less:

Amount made available .....	260,307.95
	<hr/>
	\$ 19,605.53

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EXHIBIT A

## HOSPITAL

## BORO

## SHEET

*June 30, 1927*

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LIABILITIES AND SURPLUS

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## Permanent Improvements:

Surplus ..... \$ 2,174,636.13

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\$ 2,174,636.13

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## Maintenance:

## Surplus:

Revenue—Balance ..... \$ 19,605.53

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\$ 19,605.53

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## SCHEDULE A-1

## CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

## Buildings and Equipment:

Main Building and Wings .....	\$ 370,000.00
Vance Building .....	86,000.00
Aycock Building .....	88,000.00
Steward's Building .....	22,500.00
Miller Building .....	112,000.00
Old Kitchen and Bakery .....	39,000.00
New Kitchen and Bakery .....	49,000.00
McKinne Building .....	30,000.00
Power House—Hardesty Building .....	259,000.00
Laundry .....	58,000.00
Blacksmith and Carpenter Shop .....	11,300.00
Cannery .....	2,200.00
Paint Shop .....	500.00
Female Tubercular Building .....	19,000.00
Female Epileptic Building .....	33,000.00
Jones Building .....	139,000.00
Faison Building .....	205,000.00
Nurses' Home and Garage .....	20,000.00
Two Feed Barns .....	3,000.00
Dairy Building and Silo .....	14,000.00
Granary .....	3,000.00
Grist Mill .....	3,500.00
Cow Shed .....	1,000.00
Implement House .....	5,000.00
Employees' Cottages .....	1,500.00
Potato House .....	1,500.00
Cotton House .....	800.00
Soap House .....	400.00
Storage Shed .....	500.00
Male Epileptic Building .....	33,000.00
Male Tubercular Building .....	19,800.00
Criminal Insane Building .....	89,000.00
Apartment House and Garage .....	15,000.00
Superintendent's Residence .....	24,000.00
Employees' Cottages .....	28,200.00
Mule Barn .....	19,000.00
New Implement Shed .....	7,500.00
Colony Building No. 1 .....	7,300.00
Colony Building No. 2 .....	16,000.00
Newell Cottage .....	2,500.00
Chicken Houses .....	1,675.00
Fertilizer House .....	3,500.00
Tractor House .....	700.00
Wood Sheds .....	200.00
Female Court Shelter .....	1,200.00
Male Court Shelter .....	1,200.00
1,148½ Acres .....	168,663.13
Grading about Central Building .....	1,000.00
Shrubbery .....	1,000.00
Institutional Roadways .....	500.00
Railroad Spur Track .....	10,400.00
Walks and Pavements .....	1,000.00
Six Miles Fence .....	1,200.00
Light and Power Lines .....	6,000.00
Reservoirs .....	28,818.00

## CAPITAL ASSETS—Continued

Buildings and Equipment:—Continued	
Water Mains, Valves and Hydrants .....	\$ 4,000.00
Heating Pipes and Tunne's .....	15,000.00
Sewers .....	2,000.00
Septic Disposal Plants .....	250.00
Deep Well .....	1,500.00
Total Capital Assets .....	<u>\$ 2,174,636.13</u>

## EXHIBIT B

## INCOME AND EXPENSE—MAINTENANCE FUND

July 1, 1926 to June 30, 1927

## INCOME:

## Appropriations:

Chapter 275 Public Laws 1925 .....	\$ 240,000.00
Chapter 275 Public Laws 1925—Criminal Insane .....	27,300.00
Total Appropriation .....	<u>\$ 267,300.00</u>

## Institutional Receipts:

Subsistence .....	\$ 1,024.42
Housekeeping .....	1,527.52
Nursing and Attendance .....	252.92
Light, Heat, Water and Power .....	1,327.47
Care of Buildings, Grounds and Equipment .....	1,395.37
Agriculture .....	7,085.78
Total Receipts .....	<u>12,613.48</u>
Total Income .....	<u>\$ 279,913.48</u>

## Expense:

Office and Administration .....	\$ 15,765.26
Subsistence .....	66,371.01
Housekeeping .....	18,298.68
Laundrying .....	4,137.75
Medical and Surgical Care .....	10,919.43
Nursing and Attendance .....	28,826.77
Light, Heat, Water and Power .....	40,381.44
Care of Buildings, Grounds and Equipment .....	31,471.81
Recreational .....	747.17
Agricultural .....	35,297.21
Manufacturing .....	2,113.59
Additions and Betterments .....	5,882.59
Special .....	95.24
Total Expense .....	<u>260,307.95</u>
Cash Balance—June 30, 1927—Excess Income over Expense .....	<u>\$ 19,605.53</u>

EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer—Maintenance Appropriation.....	\$ 247,694.47
Cash Receipts.....	12,613.48
Total Receipts.....	\$ 260,307.95

## Disbursements:

Office and Administration.....	\$ 15,765.26
Subsistence.....	66,371.01
Housekeeping.....	18,298.68
Laundrying.....	4,137.75
Medical and Surgical.....	10,919.43
Nursing and Attendance.....	28,826.77
Light, Heat, Water and Power.....	40,381.44
Care of Buildings, Grounds and Equipment.....	31,471.81
Recreational.....	747.17
Agricultural.....	35,297.21
Manufacturing.....	2,113.59
Additions and Betterments.....	5,882.59
Special.....	95.24

Total Disbursements (Schedule C-2).....	<u>260,307.95</u>
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SCHEDULE C-1

## INSTITUTIONAL RECEIPTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Subsistence:

Pay Patients' Board ( $\frac{3}{4}$ Prorated).....	\$ 469.90
Employees' Board ( $\frac{3}{4}$ Prorated).....	461.27
Visitors' Board.....	93.25
	<u>\$ 1,024.42</u>

## Housekeeping:

Pay Patients' Board ( $\frac{1}{4}$ Prorated).....	\$ 156.63
Employees' Board ( $\frac{1}{4}$ Prorated).....	153.75
Refund—Patients' Clothing.....	1,085.83
Sale of Stores.....	131.31
	<u>1,527.52</u>

## Nursing and Attendance:

Patients' Traveling Expense.....	\$ 155.83
Employees' Fines.....	97.09
	<u>252.92</u>

## Light, Heat, Power and Water:

Sale of Fuel.....	\$ 1,281.71
Refund of Freight.....	45.76
	<u>1,327.47</u>

## Care of Buildings, Grounds and Equipment:

Right of Way—Carolina Power and Light.....	\$ 1,285.00
Refunds.....	110.37
	<u>1,395.37</u>

INSTITUTIONAL RECEIPTS—MAINTENANCE FUND—*Continued*

## Agriculture:

Patients' Labor.....	\$	6,780.42	
Sale of Product.....		30.92	
Sale of Livestock.....		99.84	
Refunds.....		174.60	
		<u>7,085.78</u>	
Total Institutional Receipts.....	\$		12,613.48

## SCHEDULE C-2

## DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Office and Administration:

1101 Executive Salaries.....	\$	7,891.68	
1103 Clerical Salaries.....		2,100.00	
1104 Inspectional Salaries.....		1,635.00	
1109 Per Diem s and Fees.....		1,724.11	
1201 Office Supplies.....		228.53	
1301 Postage.....		126.40	
1302 Telephone and Telegraph.....		310.33	
1401 Hotel and Meals.....		66.72	
1402 Railroad and Other Fares.....		147.16	
1403 Mileage Allowance.....		80.75	
1501 Printing, Stationery, Etc.....		426.57	
1502 Printing—Reports, Bulletins, Etc.....		178.46	
1508 Publication of Notices and Ads.....		2.00	
1601 A Gasoline.....		57.48	
1601 B Motor Vehicle—Upkeep.....		88.50	
1903 Rent—Equipment.....		554.50	
2203 Premiums—Official Bonds.....		25.00	
3101 Office Equipment and Furnishings.....		53.50	
1901 Office Service.....		68.57	
		<u>15,765.26</u>	
Total Office and Administration.....	\$		15,765.26

## Subsistence:

1105 Supervisors' Salaries.....	\$	2,276.84	
1106 Skilled Labor.....		2,643.17	
1801 Repairs to Equipment and Fixtures.....		1.47	
1221 Miscellaneous Supplies.....		514.21	
3103 Dining Room and Kitchen Equipment.....		986.31	
1203 A Meat, Fish and Fowl.....		28,373.04	
1203 B Dairy Products and Eggs.....		3,273.30	
1203 C Cereal Food Products.....		9,847.85	
1203 D Vegetables.....		4,642.79	
1203 E Fruits and Nuts.....		910.59	
1203 F Saccharine Products.....		4,225.54	
1203 G Beverages.....		3,609.47	
1203 H Condiments, Flavors and Pickles.....		441.25	
1203 I Fats, Oils and Miscellaneous Provisions.....		4,625.18	
		<u>66,371.01</u>	
Total Subsistence.....			66,371.01

DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## Housekeeping:

1105	Supervisors' Salaries .....	\$ 1,711.69	
1106	Skilled Labor .....	1,259.33	
1107	Unskilled Labor .....	286.26	
1202	Cleaning and Household Supplies .....	4,332.74	
1204	Sewing Supplies—Dry Goods .....	5,363.08	
1222	Wearing Apparel—Purchased .....	3,541.47	
1221	General Supplies and Materials .....	40.32	
1801	Repairs to Equipment and Fixtures .....	38.50	
3102	Institutional Furniture and Furnishings .....	598.35	
3104	Bedding and Linen .....	1,065.60	
3121	General Equipment .....	61.34	
Total Housekeeping .....		\$	18,298.68

## Laundering:

1105	Supervisors' Salaries .....	\$ 1,133.66	
1107	Unskilled Labor .....	2,035.70	
1205	Laundry Supplies .....	834.63	
1220	Electrical Supplies and Materials .....	1.44	
3105	Laundry Equipment .....	60.48	
1801	Repairs to Equipment and Fixtures .....	5.20	
1221	General Equipment .....	63.70	
1219	Plumbing Equipment .....	2.94	
Total Laundering .....			4,137.75

## Medical and Surgical Care:

1102	Professional and Technical Salaries .....	\$ 9,465.00	
1206	Medical and Surgical Supplies .....	246.36	
1207	Drugs and Medicines .....	1,201.57	
3106	Medical and Surgical Equipment .....	6.50	
Total Medical and Surgical Care .....			10,919.43

## Nursing and Attendance:

1105	Supervisors' Salaries .....	\$ 1,760.00	
1107	Unskilled Labor .....	26,947.32	
1109	Per Diem and Expenses .....	55.09	
1402	Railroad and Other Fares .....	62.36	
1905	Miscellaneous Expense .....	2.00	
Total Nursing and Attendance .....			28,826.77

## Light, Heat, Power and Water:

1106	Skilled Labor .....	\$ 3,449.13	
1107	Unskilled Labor .....	1,844.15	
1218	Power and Heating Plant .....	3,496.77	
1224	Coal (Including Freight) .....	27,522.58	
1105	Supervisors' Salaries .....	2,249.97	
1217	Ice and Refrigeration Supplies .....	1,323.09	
1219	Plumbing Supplies and Materials .....	12.68	
1601	Motor Vehicles—Upkeep .....	.75	
1801	Repairs to Equipment .....	458.19	
3117	Refrigeration Equipment .....	24.13	
Total Light, Heat, Water and Power .....			40,381.44

DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## Care of Buildings, Grounds and Equipment:

1106	Skilled Labor.....	\$	4,569.37
1107	Unskilled Labor.....		60.00
1219	Plumbing Supplies and Materials.....		1,016.46
1220	Electrical Supplies and Materials.....		301.83
1221	General Supplies and Materials.....		7,648.02
1801	Repairs to Equipment.....		9.91
1802	Repairs to Buildings.....		26.55
1601	Motor Vehicles—Upkeep.....		490.03
1601 A	Motor Vehicles—Gasoline and Oil.....		246.97
1601 B	Motor Vehicles—Repairs.....		79.75
3119	Plumbing Equipment.....		28.52
3116	Shop Equipment.....		12.69
3107	Motor Vehicles—Purchase.....		658.40

## Extraordinary Repairs Reinforcing Central Building:

1221 B	General Supplies.....	\$	6,481.24
1802 B	Repairs to Equipment.....		1,332.75
1109 B	Per Diems and Fees.....		656.20
			8,470.19

## Cannery:

1221 B	General Supplies.....	\$	100.77
1109 B	Per Diems and Fees.....		66.00
			166.77

## Apartment House:

1802	Repairs to Building.....		107.00
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## Wiring:

1109	Per Diems and Fees.....	\$	469.31
1802	Repairs to Building.....		6,530.69
			7,000.06

## Miscellaneous:

1109	Per Diems and Fees.....	\$	132.00
1802	Repairs to Buildings.....		447.35
			579.35

Total Care of Buildings, Grounds and Equipment .....\$ 31,471.81

## Recreational:

1105	Supervisors' Salary.....	\$	452.50
1212	Recreational Supplies.....		69.29
3112	Recreational Equipment.....		43.33
1905	Miscellaneous Expense.....		72.30
1801	Motor Vehicles—Upkeep.....		13.75
1109	Per Diems and Fees.....		96.00

Total Recreational ..... 747.17

## Agricultural:

1105	Supervisors' Salaries.....	\$	4,399.36
1106	Skilled Labor.....		1,182.51
1107	Unskilled Labor.....		2,862.51
1214 B	Fertilizers.....		5,629.78
1214	Farm and Dairy Supplies.....		5,470.43
1215	Forage and Supplies for Animals.....		8,005.46
1601	Motor Vehicles—Upkeep.....		370.41
1601 A	Motor Vehicles—Gasoline and Oil.....		1,263.19
1601 B	Motor Vehicles—Repairs.....		171.01
1109	Per Diems and Fees.....		51.60

DISBURSEMENTS—MAINTENANCE FUND—*Continued*Agricultural:—*Continued*

3107	Motor Vehicles—Purchase .....	\$	2,124.25
3114	Farm and Dairy Equipment .....		1,352.12
3115	Livestock .....		1,917.75
1401	Hotel and Meals .....		30.15
1402	Railroad and Other Fares .....		17.72
1905	Miscellaneous Expense .....		44.23
1902	Rent of Buildings .....		167.46
1303	Express, Drayage and Freight .....		.38
1103	Clerical Salaries .....		196.67
1801	Repairs to Equipment .....		40.22

Total Agriculture.....\$ 35,297.21

## Manufacturing:

1106	Skilled Labor .....	\$	22.17
1216	Shop Materials and Supplies .....		1,115.58
3116	Shop Equipment .....		910.13
1601 A	Motor Vehicles—Gasoline and Oil .....		25.20
1601 B	Motor Vehicles—Repairs .....		40.51

Total Manufacturing.....2,113.59

## ADDITIONS AND BETTERMENTS:

## Water Line and Pump:

3118	Power and Heating Plant Equipment .....	\$	979.00
4107	General Plant .....		1,082.67
		\$	2,061.67

## Underpass:

4103	Walks and Pavements .....		198.00
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## Waterline—Colony Building:

4107	General Plant .....		1,805.72
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## Sewer Line—Colony Building:

4104	Sewers and Drains .....	\$	1,759.45
4107	General Plant .....		57.75
			1,817.20

Total Additions and Betterments.....5,882.59

## Special:

1109	Per Diems and Fees .....	\$	81.74
1402	Railroad and Other Fares .....		13.50

Total Special.....95.24

Total Disbursements.....\$ 260,307.95

## CASH RECONCILEMENT

SCHEDULE C-3

*Fiscal Year Ended June 30, 1927*

## Treasurer Ex-Officio:

Balance—Wayne National Bank .....	\$	5,000.00
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## Add:

Settlement for June—Not Credited .....	\$	17,370.03
Working Fund .....		3,000.00
		20,370.03

\$ 25,370.03

## Deduct:

Outstanding Checks (Schedule C-4) .....		25,370.03
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SCHEDULE C-5

**PER CAPITA COST**  
*July 1, 1926 to June 30, 1927*

	Expenditures	AVERAGE PER CAPITA COST		
		Year Ending 6-30-27	Year Ending 6-30-26	Per Day Year ending 6-30-1927
Maintenance:				
Office and Administration .....	\$ 15,765.26	\$ 10.74	\$ 10.95	\$ .0290
Subsistence .....	66,371.01	45.25	51.22	.1240
Housekeeping .....	18,298.68	12.47	16.22	.0342
Laundering .....	4,137.75	2.83	6.30	.0080
Medical and Surgical Care .....	10,919.43	7.44	7.26	.0202
Nursing and Attendance .....	28,826.77	19.65	19.26	.0540
Light, Heat, Power and Water .....	40,381.44	27.53	31.12	.0755
*Care of Buildings, Grounds and Equipment .....	15,148.50	10.33	9.81	.0282
Recreational .....	747.17	.50	.23	.0014
Agricultural .....	35,297.21	24.06	19.76	.0660
Manufacturing .....	2,113.59	1.44	-----	.0040
	\$ 238,006.81	\$ 162.24	\$ 172.13	\$ .4445
*Extraordinary Repairs, Additions and Betterments and Special Expenses eliminated from these Expenditures.				
Food Supplies:				
1203 A Meat, Fish and Fowl .....	\$ 28,373.04	\$ 19.34	\$ 20.22	\$ .0530
1203 B Dairy Products and Eggs .....	3,273.30	2.23	.83	.0061
1203 C Cereal Food Products .....	9,847.85	6.71	8.74	.0184
1203 D Vegetables .....	4,642.79	3.17	2.01	.0087
1203 E Fruits and Nuts .....	910.59	.62	1.15	.0017
1203 F Saccharine Products .....	4,225.54	2.89	3.76	.0079
1203 G Beverages .....	3,609.47	2.46	2.83	.0068
1203 H Condiments, Flavors and Pickles .....	441.25	.30	.33	.0008
1203 I Fats, Oils and Miscellaneous Provisions .....	4,625.18	3.15	5.97	.0086
	\$ 59,949.01	\$ 40.87	\$ 45.84	\$ .1120
Farm Products Consumed as Food .....	44,389.22	30.26	24.57	.0829
	\$ 104,338.23	\$ 71.13	\$ 70.41	\$ .1949

Number of Inmates 1467

## EXHIBIT D

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*Fiscal Year Ended June 30, 1927*

## INCOME:

## Appropriations:

Chapter 192 of Public Laws—1925 .....	\$	50,000.00
Chapter 192 of Public Laws—1925—Criminal Insane .....		25,000.00
Total Income .....	\$	<u>75,000.00</u>

## Expense:

Equipment and Furnishings .....	\$	15,000.00
Mule Barn .....		14,335.27
Criminal Insane Building .....	\$	24,785.03
Criminal Insane Building Furnishings .....		4,596.88
		<u>29,381.91</u>
Colony Building No. 1—Labor and Material .....		5,664.73
Colony Building No. 2—Labor and Material .....		10,573.09
Bond Issue Expense .....		45.00
Total Expense .....	\$	<u>75,000.00</u>

## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

July 29—Appropriations—B. R. Lacy, State Treasurer .....	\$	2,000.00
August 13—Appropriations—B. R. Lacy, State Treasurer .....		3,088.73
September 11—Appropriations—B. R. Lacy, State Treasurer .....		3,411.50
September 15—Appropriations—B. R. Lacy, State Treasurer .....		800.00
October 12—Appropriations—B. R. Lacy, State Treasurer .....		1,183.86
November 10—Appropriations—B. R. Lacy, State Treasurer .....		89.00
Total Receipts .....	\$	<u>10,573.09</u>

## Disbursements:

July—Labor and Materials .....	\$	5,088.73
August—Labor and Materials .....		3,411.50
September—Labor and Materials .....		1,983.86
October—Labor and Materials .....		89.00
Total Disbursements .....	\$	<u>10,573.09</u>

## SCHEDULE F

## FARM AND DAIRY

July 1, 1926 to June 30, 1927

	Quantity	Price	Amount	Total
<b>Farm Products Consumed as Food:</b>				
Lima Beans—Green.....	1,510 Bu.	\$ 1.00	\$ 1,510.00	\$.....
Asparagus.....	92 Bunches	.20	18.40	.....
Apples.....	216 Bu.	1.00	216.00	.....
String Beans.....	388 Bu.	1.23½	479.00	.....
Cantaloupes.....	745 Bu.	1.00	745.00	.....
Green Corn.....	14 Bu.	.50	7.00	.....
Green Peas.....	65 Bu.	.50	32.50	.....
Cucumbers.....	65 Bu.	1.27	82.50	.....
Corn.....	811 Bbls.	5.00	4,055.00	.....
Beets.....	78 Bu.	1.00	78.00	.....
Cabbage.....	362 Heads	.10	36.20	.....
Figs.....	4 Bu.	2.00	8.00	.....
Egg Plant.....	50 Bu.	2.00	100.00	.....
Grapes.....	37 Bu.	2.00	74.00	.....
Peppers.....	4 Bu.	2.00	8.00	.....
Okra.....	45 Bu.	1.00	45.00	.....
Sweet Potatoes.....	701 Bu.	1.00	701.00	.....
Peanuts.....	150 Bu.	1.00	150.00	.....
Fall Turnips.....	132 Bbls.	1.00	132.00	.....
Spring Turnips.....	419 Bu.	.50	209.50	.....
Rutabagas.....	132 Bbls.	1.00	132.00	.....
Collards.....	4,000 Heads	.05	200.00	.....
Pecans.....	16 Bu.	5.00	80.00	.....
Raspberries.....	10 Qts.	.10	1.00	.....
Strawberries.....	2,022 Qts.	.10	202.20	.....
Watermelons.....	4,522 Each	.10	452.20	.....
Tomatoes.....	248 Bu.	1.00	248.00	.....
Radishes.....	54 Bu.	1.00	54.00	.....
Leeks.....	50 Bu.	.50	25.00	.....
Spring Salad.....	905 Bu.	.50	452.50	.....
June Peas.....	244 Bu.	3.00	732.00	.....
Lettuce.....	8½ Bu.	1.50	12.75	.....
White Potatoes.....	570 Bu.	2.00	1,140.00	.....
Squash.....	205 Bu.	.50	102.50	.....
Pork Livers.....	318 Each	.25	79.70	.....
Pork.....	55,754 Lbs.	.15	8,363.10	.....
Young Chickens.....	123 Each	.34½	42.00	.....
Old Chickens.....	531 Each	.22½	117.64	.....
Eggs.....	448 Doz.	.34½	153.48	.....
Milk.....	43,789 Gal.	.50	21,849.50	.....
Veal.....	512 Lbs.	.15	76.80	.....
String Beans No. 10 Cans.....	135 Cans	5.75	776.25	.....
String Beans No. 3 Cans.....	75 Cans	2.00	150.00	.....
Squash No. 10 Cans.....	3¾ Cans	6.00	22.50	.....
Beef.....	1,930 Lbs.	.12½	237.00	.....
<b>Total</b> .....				<b>44,389.22</b>
<b>Farm Products Consumed on Farm:</b>				
Corn.....	100 Bu.	5.00	\$ 500.00	.....
Ensilage.....	215 Tons	6.00	1,290.00	.....
Peanut Hay.....	15 Tons	23.00	345.00	.....
Hay.....	158 Tons	25.00	3,950.00	.....
Corn Stover.....	60 Tons	10.00	600.00	.....

## FARM AND DAIRY—Continued

	Quantity	Price	Amount	Total
<b>Farm Products Consumed on Farm:—Continued</b>				
Field Peas .....	116 Tons	\$ 2.00	\$ 232.00	\$-----
Grain and Vetch Hay .....	25 Tons	20.00	500.00	-----
Rye .....	37 Acres	12.50	462.50	-----
Rape .....	10 Acres	40.00	400.00	-----
Pasture Grazing .....	90 Acres	12.00	1,080.00	-----
Oats .....	5,800 Bu.	.60	3,480.00	-----
Rye .....	242 Bu.	2.00	250.00	-----
Soy Beans .....	30 Bu.	2.00	60.00	-----
Lima Beans .....	8 Bu.	7.50	60.00	-----
Stable Manure .....	1,500 Loads	1.00	1,500.00	-----
Total .....				14,709.50
<b>Farm Products Consumed Otherwise:</b>				
Hides .....	102 Lbs.	.08	\$ 8.16	-----
Wood .....	240 Cords	4.00	960.00	-----
Wood Four foot .....	100 Cords	1.50	150.00	-----
Grain Straw .....	115 Tons	12.50	1,431.50	-----
Lint Cotton .....	4,096 Lbs.	.10½	421.20	-----
Sand, Cinders, Etc. ....			1,000.00	-----
Total .....				3,970.86
<b>Cash Labor:</b>				
Cotton Picked .....	663,130 Lbs.		\$ 6,631.30	-----
Ditching .....			98.37	-----
Cutting Wheat .....			6.00	-----
Total .....				6,735.67
Total Income from Farm .....				\$ 69,805.25
Less: Cost of Operations—Maintenance .....			\$ 35,297.21	-----
Farm Products Consumed on Farm .....			14,709.50	-----
				50,006.71
Nominal Profit on Operations .....				\$ 19,798.54

# NEGRO AGRICULTURAL AND TECHNICAL COLLEGE GREENSBORO

## CAPITAL ASSETS

EXHIBIT A

*Fiscal Year Ended June 30, 1927*

4101	Land—131.2 Acres.....	\$ 163,600.00
4106	Non-Structural Improvements.....	13,278.00
4102	Buildings.....	518,756.00
3101	Office Equipment.....	4,330.00
3102	Furniture and Furnishings.....	6,200.00
3103	Dining Room and Kitchen Equipment.....	9,536.00
3104	Bedding and Linen.....	1,000.00
3105	Laundry Equipment.....	13,566.00
3107	Motor Vehicles.....	800.00
3108	Laboratory Equipment.....	18,522.00
3109	Classroom and Teachers' Equipment.....	6,571.00
3110	Library and Museum.....	7,945.00
3112	Recreational Equipment.....	834.00
3114	Farm Equipment.....	5,232.00
3114	Dairy Equipment.....	1,874.00
3115	Livestock.....	3,573.00
3116	Shop Equipment.....	37,008.00
3117	Refrigeration Equipment.....	6,930.00
3118	Power Plant Equipment.....	150,035.00
3119	Plumbing Equipment.....	1,448.00
3120	Electrical Equipment.....	1,600.00
3121	All Other.....	450.00
	<b>Total.....</b>	<b>\$ 973,088.00</b>

EXHIBIT B

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

Income:	
Appropriation 1925.....	\$ 40,000.00
Fire Insurance collected.....	17,594.09
	<b>\$ 57,594.09</b>
Expenditures prior to period of Audit.....	32,394.71
	<b>\$ 25,199.38</b>
Balance Unexpended June 30, 1926.....	63.00
	<b>\$ 25,262.38</b>
Expense:	
Repairs.....	\$ 9,653.70
Furniture and Equipment.....	2,297.48
Fire Insurance.....	62.75
Building Construction.....	8,643.47
Farm Equipment.....	1,923.96
Live Stock.....	2,668.00
	<b>\$ 25,249.36</b>
Total Expense.....	<b>\$ 13.02</b>
Balance Unexpended June 30, 1927.....	<b>\$ 13.02</b>

## EXHIBIT C

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND*July 1, 1926 to June 30, 1927*

## Receipts:

From State Treasurer .....	\$	5,000.00	
		3,000.00	
		3,252.67	
		4,000.00	
		1,500.00	
		1,496.06	
		3,000.00	
		2,000.00	
		300.00	
		32.45	
		9.33	
		22.00	
		500.00	
		400.00	
		365.75	
		45.75	
		325.35	
		<hr/>	
Total Receipts .....	\$	25,249.36	

## Disbursements:

Repairs to Dormitory .....	\$	8,482.71	
Repairs to Power Plant .....		960.16	
Repairs to Equipment .....		210.83	
Furniture—Drawing Room .....		180.00	
Furniture—Office .....		223.75	
Furniture—Dormitory .....		858.60	
Equipment—Drawing Room .....		276.63	
Equipment—Dairy Barn .....		664.50	
Equipment—Farm .....		94.00	
Fire Insurance .....		62.75	
Dairy Barn Construction .....		7,562.37	
Dairy Barn Plumbing .....		1,033.00	
Dairy Barn Herd .....		2,218.00	
Farm Pasture Fence .....		1,185.96	
Farm Machinery .....		738.00	
Farm Livestock .....		450.00	
Farm—Correcting Water .....		48.10	
		<hr/>	
Total Disbursements .....		25,249.36	

## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Income:

Appropriation .....	\$	65,000.00	
Institutional Receipts .....		88,848.85	
Petty Cash .....		200.00	
		<hr/>	
Total Income .....	\$	154,048.85	

INCOME AND EXPENSE—MAINTENANCE FUND—*Continued*

## Expense:

Office and Administration .....	\$ 21,564.58
Subsistence .....	23,733.24
Housekeeping .....	4,084.33
Laundry .....	7,944.88
Medical and Surgical Care .....	696.18
Light, Heat, Power and Water .....	17,034.13
Care of Buildings, Grounds and Equipment .....	4,636.65
Instructional .....	59,902.60
Recreational .....	6,896.78
Agricultural .....	7,831.35
Total Expense .....	\$ 154,324.72
Excess Expense over Revenue .....	\$ 275.87

## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer .....	\$ 153,810.43
Imprest Cash .....	200.00
Total Receipts .....	\$ 154,010.43

## DISBURSEMENTS:

## Office and Administration:

1101 Executive Salaries .....	\$ 9,499.92
1103 Clerical Salaries .....	4,477.43
1109 Per Diems and Fees .....	529.00
1201 Office Supplies .....	283.50
1301 Telephone and Telegraph .....	513.37
1302 Postage .....	797.23
1303 Freight, Express and Drayage .....	305.84
1401 Hotels and Meals .....	642.27
1402 Railroad and Other Fares .....	1,953.23
1501 Printing, Stationery and Office Forms .....	732.05
1502 Printing, Reports, Bulletins, Etc. ....	764.30
1505 Photographing, Blueprinting .....	46.60
1508 Publications, Notices and Advertisements .....	517.81
1601 Motor Vehicle Upkeep .....	18.76
1905 Miscellaneous Expense .....	205.10
2203 Premiums, Official Bonds .....	67.20
2403 Refunds .....	59.55
3101 Office Equipment .....	71.12
	\$ 21,484.58

## Subsistence:

1105 Supervisors' Salaries .....	\$ 2,500.00
1106 Skilled Labor .....	2,176.67
1107 Unskilled Labor .....	2,106.84
1203 Food (Including Freight) .....	16,397.63
3103 Dining Room and Kitchen Equipment .....	333.60
1905 Napkins .....	38.50
	23,553.24

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Housekeeping:

1105 Supervisors' Salaries.....	\$ 1,044.00	
1107 Unskilled Labor.....	1,787.23	
1202 Cleaning and Household Supplies.....	891.20	
1217 Ice and Other Refrigeration Supplies.....	10.00	
3102 Furniture and Furnishings.....	128.00	
3104 Bedding and Linen.....	123.90	
	<hr/>	\$ 3,984.33

## Laundrying:

1105 Supervisors' Salaries.....	\$ 2,000.50	
1107 Unskilled Labor.....	4,642.11	
1205 Laundry Supplies.....	1,243.29	
1904 Outside Laundrying and Cleaning.....	231.18	
1607 Truck.....	377.80	
	<hr/>	\$ 8,494.88

## Medical and Surgical Care:

1102 Professional and Technical Salaries.....	\$ 645.00	
1206 Medical and Surgical Supplies.....	44.15	
1207 Drugs and Medicines.....	7.03	
	<hr/>	\$ 696.18

## Light, Heat, Power and Water:

1106 Skilled Labor.....	\$ 2,663.63	
1107 Unskilled Labor.....	311.40	
1218 Power and Heating Plant Supplies.....	277.14	
1224 Coal.....	7,800.00	
1701 Light, Power and Water.....	5,435.92	
3118 Power and Heating Plant Equipment.....	546.04	
	<hr/>	\$ 17,034.13

## Care of Buildings, Grounds and Equipment:

1106 Skilled Labor.....	\$ 2,199.73	
1107 Unskilled Labor.....	943.24	
1213 Botanical and Grounds Supplies.....	206.72	
1219 Plumbing Supplies and Materials.....	30.00	
1220 Electrical Supplies and Materials.....	202.63	
1221 General Supplies and Materials.....	293.79	
1801 Repairs to Equipment and Fixtures.....	212.91	
1802 Repairs to Buildings and Structures.....	479.88	
3121 General Equipment.....	39.75	
2403 Refund.....	28.00	
	<hr/>	\$ 4,636.65

## Instructional:

1102 Professional and Technical Salaries.....	\$ 49,912.44	
1103 Clerical Salaries.....	39.00	
1109 Per Diems and Fees.....	2,407.40	
1208 Laboratory Supplies and Materials.....	156.17	
1209 Classroom and Teachers' Supplies.....	220.77	
1210 Library Supplies.....	147.04	
1216 Shop Supplies and Materials.....	1,238.02	
3108 Laboratory Equipment.....	458.95	
3109 Classroom and Teachers' Equipment.....	700.63	
3110 Library Equipment and Stock.....	1,750.68	
3116 Shop Equipment.....	410.25	
2403 Refunds.....	2,051.22	
	<hr/>	\$ 59,492.57

## Recreational:

1105 Supervisors' Salaries.....	\$ 1,500.00	
1107 Unskilled Labor.....	280.74	
1212 Recreational Supplies.....	1,524.87	
1106 Skilled Labor.....	2,302.81	
1401 Hotels and Meals.....	7.20	

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

DISBURSEMENTS:—*Continued*

Recreational:—*Continued*

1402 Railroad and Other Fares .....	\$	948.36	
2202 Insurance (Rain) .....		249.80	
1508 Advertising .....		28.00	
1109 Membership .....		55.00	
	\$		6,896.78

Agricultural:

1105 Supervisors' Salaries .....	\$	2,004.96	
1107 Unskilled Labor .....		2,456.39	
1214 Farm and Dairy Supplies .....		1,541.07	
1215 Forage and Supplies for Animals .....		1,393.96	
1601 Motor Vehicles, Upkeep .....		170.44	
1801 Repairs to Equipment .....		2.90	
1802 Repairs to Buildings and Structures .....		35.75	
3114 Farm and Dairy Equipment .....		132.26	
			7,737.73

Total Disbursements .....\$ 154,011.07

Deficit .....\$ .64

SCHEDULE E-1

CASH RECONCILIATION

*Fiscal Year Ended June 30, 1927*

	Maintenance Fund	Permanent Improvement Fund
Institutional Balance June 30, 1927 .....	\$ .64	None
Add: Outstanding Checks .....	4,186.76	\$ 814.60
	\$ 4,186.12	\$ 814.60
Less: Deposits not Credited .....	2,224.45	
	\$ 1,961.67	
Less: Bad Checks .....	1.82	
	\$ 1,959.85	
		1,959.85
Cash Balance—American Exchange National Bank .....		\$ 2,774.45

## INSTITUTIONAL RECEIPTS

SCHEDULE E-5

*July 1, 1926 to June 30, 1927*

Board.....	\$ 26,595.73
Lodgings.....	5,430.64
Telephone.....	21.97
Rent.....	1,002.75
Laundry.....	10,003.81
Medical Care.....	557.00
General Breakage.....	5.50
Incidental Fee.....	740.00
Registration Fee.....	885.50
Tuition Fee.....	3,875.85
Laboratory Fee.....	873.00
Library Fee.....	733.00
Lecture Fee.....	1,261.00
Commercial Course.....	123.00
Shoe Shop.....	421.50
Auto Mechanics.....	317.74
Blacksmith Shop.....	130.75
Tailor Shop.....	278.75
Machine Shop.....	95.30
Masonry Shop.....	337.00
Light and Plumbing.....	31.00
Carpentry Shop.....	170.00
Athletic Fee.....	1,755.15
Athletic Games.....	2,388.56
Morrell Nelson Fund.....	16,500.00
Farm.....	1,471.04
Dairy.....	1,962.33
Poultry.....	52.93
Greenhouses.....	224.80
Diplomas.....	251.00
Home Economic Refund.....	703.13
Vocational Education Refund—Salaries.....	2,888.87
Vocational Education Refund—Travel Expense.....	1,119.33
Summer School—Reserve and Registration.....	5,417.55
Miscellaneous.....	223.37
Total.....	\$ 88,848.85

## PER CAPITA COST

EXHIBIT F

July 1, 1926 to June 30, 1927

	Operating Cost	Average Number Students	Per Capita Cost, Per Period	Per Capita Cost Per Day
Office and Administration.....	\$ 21,564.58	359	\$ 60.07	\$ .2718
Subsistence.....	23,733.24		66.11	.2995
Housekeeping.....	4,084.33		11.38	.0515
Laundry.....	7,944.88		22.13	.1001
Medical and Surgical Care.....	696.18		1.94	.0087
Light, Heat, Water and Power.....	17,034.13		47.45	.2147
Care of Buildings, Grounds and Equipment..	4,636.65		12.91	.0584
Instructional.....	59,902.60		166.86	.7550
Recreational.....	6,896.78		19.21	.0869
Agricultural.....	7,831.35		21.81	.0986
	\$ 154,324.72		\$ 429.87	\$ 1.9452
Food Items.....	\$ 16,397.63		\$ 45.68	\$ .2067

Number of School Days 221.

## FARM AND DAIRY

EXHIBIT H

July 1, 1926 to June 30, 1927

## Farm Products Used as Food:

Vegetables.....	\$ 451.78	
Milk.....	1,489.66	
	<u>\$</u>	1,941.44

## Farm Products Sold:

Vegetables.....	\$ 1,019.26	
Milk.....	472.67	
Greenhouse.....	224.80	
Poultry.....	52.93	
		<u>1,769.56</u>

## Farm Products Used on Farm:

Produce.....	400.00	
		<u>\$ 4,111.00</u>

## Cost of Operations:

Revenue.....	\$ 4,111.00	
Expense.....	7,737.73	
		<u>\$ 3,626.73</u>

Nominal Loss on Operations.....

# STATE COLORED NORMAL SCHOOL

## FAYETTEVILLE

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

#### ASSETS

Land and Buildings:		
50 Acres Land Valued at .....	\$	20,000.00
Smith Administration Building:		
3 Story Brick, 12 Classrooms, Assembly Hall, Office, 2 Music Rooms, Commercial Rooms, Domestic Science and Arts, Physical, Chemical and Biological Laboratories and Library .....		75,000.00
Bickett Hall:		
3 Story Brick, Girls' Dormitory, 71 Bed Rooms, 2 Assembly Halls and 5 large Bath Rooms .....		70,000.00
Vance Hall:		
Boys' Dormitory, 3 Story Brick, 28 Bed Rooms, formerly Girls' Dormitory ..		20,000.00
Old Administration Building:		
Preparatory Schools, 3 Story Brick, Heating Plant, Assembly Hall, 4 Classrooms and Old Office .....		17,000.00
Refectory .....		40,000.00
Laundry .....		8,000.00
Industrial Building .....		15,000.00
Principal's Home .....		8,000.00
Vice Principal's Home .....		5,000.00
Teachers' Cottage .....		3,000.00
Total Land and Buildings .....	\$	281,000.00
Equipment:		
Dormitory .....	\$	6,500.00
Dining Room and Kitchen .....		3,500.00
Musical Department .....		3,500.00
Domestic Science Department .....		2,000.00
Manual Training Department .....		1,500.00
School Room Furniture .....		5,000.00
Office .....		1,500.00
Domestic Art .....		1,000.00
Laboratorial .....		3,000.00
Library .....		3,000.00
Total Equipment .....		30,500.00
Live Stock and Wagons:		
1 Mule .....	\$	100.00
5 Head Hogs .....		75.00
4 Head Cattle .....		400.00
28 Chickens .....		28.00
Vehicles and Farm Equipment .....		600.00
Motor Truck .....		1,450.00
Total Stock and Wagons .....		2,653.00
Total Capital Assets .....	\$	314,153.00

## EXHIBIT B

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

Appropriation .....	\$ 35,817.98
Cash Receipts (Schedule B-1) .....	46,331.59
	<u>\$ 82,149.57</u>

## Disbursements:

Administration (Schedule B-2) .....	\$ 11,166.68
Subsistence (Schedule B-2) .....	25,723.98
Housekeeping (Schedule B-2) .....	2,101.52
Laundry (Schedule B-2) .....	49.35
Medical and Surgical Care (Schedule B-2) .....	60.30
Light, Heat, Power and Water (Schedule B-2) .....	7,851.86
Care of Buildings, and Grounds (Schedule B-2) .....	4,378.73
Instructional (Schedule B-2) .....	27,809.21
Recreational (Schedule B-2) .....	1,401.60
Agricultural (Schedule B-2) .....	1,606.34
	<u>82,149.57</u>

## SCHEDULE B-1

## RECEIPTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## School Earnings:

Student Fees .....	\$ 5,300.80
Board and Room .....	36,152.56
Library Fees .....	268.50
Light Fees .....	104.35
Athletic Fees .....	1,441.50
Incidentals .....	330.00
Diplomas .....	42.00
Laundry .....	14.10
Account due by Dr. Smith .....	5.78
	<u>\$ 43,659.59</u>
State Appropriation—Summer School .....	1,000.00
County Contributions .....	1,047.00
Fayetteville High School—In Transit .....	625.00
	<u>Amount Deposited Credit of B. R. Lacy, Treasurer .....</u>
	<u>\$ 46,331.59</u>

## DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Administration:

1101	Executive Salaries.....	\$ 5,200.00	
1103	Clerical Salaries.....	3,420.00	
1104	Inspectional Salaries.....	47.00	
1109	Per Diems and Fees.....	245.25	
1201	Office Supplies.....	187.16	
1301	Postage.....	199.15	
1302	Telephone and Telegraph.....	125.63	
1402	Railroad and Other Fares.....	83.00	
1403	Mileage Allowance.....	218.76	
1501	Printing, Stationery and Office Forms.....	133.40	
1502	Printing, Reports, Bulletins, Etc.....	506.92	
1508	Publishing Notices and Advertisements.....	79.38	
1903	Rent Equipment.....	3.00	
1905	Miscellaneous Expense.....	647.50	
3101	Office Equipment and Furnishings.....	70.53	
Total.....		\$	11,166.68

## Subsistence:

1105	Supervisor's Salary.....	\$ 1,550.00	
1106	Skilled Labor.....	1,560.00	
1107	Unskilled Labor.....	1,305.00	
1203 A	Meat, Fish and Fowl.....	8,043.26	
1203 B	Dairy Products and Eggs.....	3,782.75	
1203 C	Cereal Food Products.....	3,399.04	
1203 D	Vegetables.....	2,029.06	
1203 E	Fruits and Nuts.....	777.08	
1203 F	Saccharine Products.....	1,217.29	
1203 G	Beverages.....	526.90	
1203 H	Flavors and Pickles.....	139.70	
1203 I	Fats and Miscellaneous.....	1,019.43	
3103	Dining Room and Kitchen Equipment.....	374.47	
Total.....			25,723.98

## Housekeeping:

1105	Supervisor's Salary.....	\$ 1,080.00	
1202	Cleaning and Household Supplies.....	398.14	
1217	Ice and Other Refrigeration.....	255.00	
3102	Institutional Furniture and Furnishings.....	86.00	
3120	Electrical Equipment.....	282.38	
Total.....			2,101.52

## Laundering:

1905	Outside Laundering and Cleaning.....	\$ 17.25	
3105	Laundry Equipment.....	32.10	
Total.....			49.35

## Medical and Surgical Care:

1102	Professional and Technical Salaries.....	\$ 41.00	
1206	Medical and Surgical Supplies.....	14.30	
1207	Drugs and Medicines.....	5.00	
Total.....			60.30

DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## Light, Heat, Power and Water:

1218	Power and Heating Plant Supplies .....	\$ 156.68
1224	Coal (Including Freight) .....	2,296.61
1701	Light, Power and Water (Contractual) .....	1,968.78
3118	Power and Heating Plant Equipment .....	139.54
1106	Skilled Labor .....	104.00
1107	Unskilled Labor .....	41.25
1801	Repairs to Equipment and Fixtures .....	3,145.00

Total .....\$ 7,851.86

## Care of Buildings and Grounds:

1105	Supervisors' Salaries .....	\$ 41.28
1106	Skilled Labor .....	1,200.00
1107	Unskilled Labor .....	2,143.25
1213	Botanical and Ground Supplies .....	24.25
1219	Plumbing Supplies .....	122.70
1220	Electrical Supplies .....	90.10
1221	General Supplies and Materials .....	483.07
1801	Repairs to Equipment and Fixtures .....	110.85
1802	Repairs to Buildings and Structures .....	55.75
3121	General Equipment .....	75.27
1905	Miscellaneous Expense .....	32.21

Total .....4,378.73

## Instructional:

1102	Professional and Technical Salaries .....	\$ 27,416.62
1204	Sewing Supplies .....	11.22
1208	Laboratory Supplies .....	27.78
1209	Classroom and Teachers' Supplies .....	32.10
1210	Library Supplies .....	11.65
3108	Laboratory Equipment .....	79.87
3109	Classroom and Teachers' Equipment .....	226.97
3110	Library Equipment and Stock .....	3.00

Total .....27,809.21

## Recreational:

1212	Recreational Supplies .....	\$ 1,088.89
3112	Recreational Equipment .....	290.39
1905	Miscellaneous Expense .....	22.32

Total .....1,401.60

## Agricultural:

1107	Unskilled Labor .....	\$ 2.25
1214	Farm and Dairy Supplies .....	79.67
1215	Forage and Supplies for Animals .....	552.15
1601	Motor Vehicle Upkeep .....	900.03
3114	Farm and Dairy Equipment .....	42.24
3115	Live Stock .....	30.00

Total .....1,606.34

Total Disbursements .....\$ 82,149.57

## SCHEDULE B-3

## BANK RECONCILIATION—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

July 1, 1926 Deficit .....	\$	4.85	
Due by Dr. Smith .....		5.78	
Total Deficit .....	\$		10.63
Deducted from Appropriation 1926-27 on State Auditor's Books .....			10.63
Receipts:			
July 1, 1926 to June 30, 1927 .....	\$	74,262.18	
State Auditor's Warrant dated June 30, 1927—to cover Deficit June Vouchers Received by School in July .....		7,887.39	
		\$	82,149.57
Disbursements:			
July 1, 1926 to June 30, 1927 (Schedule B-2) .....	\$		82,149.57
June 30, 1927 Book Balance:			
Add- Outstanding Checks (Schedule B-4) .....	\$	8,183.10	
Deduct: Error check Number 270 October, 1925 .....	\$	.33	
Error check Number 637 .....		.25	
			.58
		\$	8,182.52
Deposit not Credited in Bank .....			7,887.39
June 30, 1927 Balance as Per Bank Statement .....	\$		295.13

## EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUNDS

*July 1, 1926 to June 30, 1927*

Receipts .....	\$	1,172.03	
Disbursements:			
1105 Supervisor's Salary .....	\$	157.99	
1802 Repairs .....		239.70	
1402 Railroad and Other Fares .....		16.68	
2403 Refund .....		10.41	
4103 Walks and Pavement (Construction) .....		747.25	
Total Disbursements .....	\$		1,172.03

## SCHEDULE D

## PER CAPITA COST—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

	Cost	Average Number of Pupils	Average Per Capita Cost
Office and Administration .....	\$ 11,166.68	442	\$ 25.27
Subsistence .....	25,723.98		58.19
Housekeeping .....	2,101.52		4.75
Laundering .....	49.35		.11
Medical and Surgical Care .....	60.30		.14
Light, Heat, Power and Water .....	7,851.86		17.76
Care of Buildings and Grounds .....	4,378.73		9.91
Instructional .....	27,809.21		62.92
Recreational .....	1,401.60		3.17
Agricultural .....	1,606.34		3.63
	\$ 82,149.57		\$ 185.85
Subsistence:			
1203 A Meat, Fish and Fowl .....	\$ 8,043.26		\$ 18.20
1203 B Dairy Products and Eggs .....	3,782.75		8.56
1203 C Cereal Food Products .....	3,399.04		7.69
1203 D Vegetables .....	2,029.06		4.59
1203 E Fruits and Nuts .....	777.08		1.76
1203 F Saccharine Products .....	1,217.29		2.75
1203 G Beverages .....	526.90		1.19
1203 H Flavors and Pickles .....	139.70		.32
1203 I Fats and Miscellaneous .....	1,019.43		2.31
	\$ 20,934.51		\$ 47.37
Cost Per Day Per Pupil .....			\$ .55
Food Cost Per Day Per Pupil .....			.14

# NORTH CAROLINA COLLEGE FOR NEGROES

## DURHAM

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

43 Acres.....	\$ 154,000.00
Administration and Classroom .....	23,000.00
Boys Dormitory.....	15,000.00
Teachers Home.....	6,000.00
Dining Hall.....	3,500.00
Girls Dormitory and Laundry .....	10,000.00
Chapel.....	7,000.00
Ball Park Grandstand.....	400.00
Garage.....	75.00
Store House.....	100.00
Barn.....	200.00
Chicken House.....	50.00
Bell Tower.....	30.00
Lounging Shelter, Front Campus .....	40.00
Total Equipment.....	10,000.00
Grading and Terracing .....	1,500.00
Landscaping.....	5,000.00
Roads.....	1,500.00
Fences.....	300.00
Walks and Pavements.....	600.00
 Total.....	 \$ 238,295.00

EXHIBIT B

### INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUNDS

*July 1, 1926 to June 30, 1927*

Income:	
Appropriation 1925.....	\$ 30,000.00
Cash Receipts.....	136.85
	<u>\$ 30,136.85</u>
Previously Expended.....	\$ 15,854.06
Expense Bond Issue.....	18.00
	<u>15,872.06</u>
Unexpended Balance June 30, 1926.....	\$ 14,264.79
Expense:	
4101 Land.....	\$ 9,076.00
4102 Buildings.....	2,593.02
4103 Sewers.....	937.43
4107 General Plant.....	1,647.24
	<u>14,253.69</u>
Unexpended Balance June 30, 1927.....	\$ 11.10

## EXHIBIT C

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUNDS*July 1, 1926 to June 30, 1927*

## Receipts:

July 21—Appropriation, B. R. Lacy, State Treasurer.....	\$	883.72
July 28—Appropriation, B. R. Lacy, State Treasurer.....		10.38
September 21—Appropriation, B. R. Lacy, State Treasurer.....		1,250.00
October 4—Appropriation, B. R. Lacy, State Treasurer.....		5,000.00
October 30—Appropriation, B. R. Lacy, State Treasurer.....		150.00
January 1—Appropriation, B. R. Lacy State Treasurer.....		4,505.00
February 14—Appropriation, B. R. Lacy, State Treasurer.....		64.59
February 21.....		300.00
May 20—Appropriation, B. R. Lacy, State Treasurer.....		1,000.00
June 16—Appropriation, B. R. Lacy, State Treasurer.....		1,090.00
Total Receipts.....	\$	14,253.69

## Disbursements:

4101 Land.....	\$	9,076.00
4102 Buildings.....		2,593.02
4103 Sewers and Drains.....		937.43
4107 General Plant.....		1,647.24
Total Disbursements.....	\$	14,253.69

## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Income:

Appropriation.....	\$	30,000.00
Institutional Receipts (Schedule E-1).....		21,636.70
	\$	51,636.70

## Expense:

Office and Administration.....	\$	9,444.85
Subsistence.....		9,741.90
Housekeeping.....		2,304.72
Laundering.....		15.97
Medical and Surgical Care.....		63.05
Light, Heat, Power and Water.....		4,100.60
Care of Buildings, Grounds and Equipment.....		2,560.47
Instructional.....		22,020.09
Recreational.....		700.00
Agricultural.....		562.18
		51,518.83
Excess Revenue over Expense.....	\$	117.87

## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer—Maintenance Appropriation .....	\$	51,633.93
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## DISBURSEMENTS:

## Office and Administration:

1101	Executive Salaries .....	\$	3,000.00
1103	Clerical Salaries .....		3,983.26
1201	Office Supplies .....		168.20
1301	Postage .....		121.00
1302	Telephone and Telegraph .....		315.35
1303	Express, Drayage .....		144.53
1402	Railroad Fares .....		124.10
1501	Printing, Stationery, Etc. ....		491.41
1502	Printing, Reports, Catalogues .....		229.75
1508	Advertising .....		153.00
1902	Rent of Building .....		234.50
1905	Miscellaneous Expense .....		2.15
2403	Refunds .....		279.60
1109	Per Diems and Fees .....		198.00
		\$	9,444.85

## Subsistence:

1105	Supervisors' Salaries .....	\$	420.00
1106	Skilled Labor .....		870.00
1107	Unskilled Labor .....		394.00
3103	Dining Room Equipment .....		7.50
1203 A	Meat, Fish and Fowl .....		2,766.16
1203 B	Dairy Products and Eggs .....		775.51
1203 C	Cereal Food Products .....		1,376.07
1203 D	Vegetables .....		1,229.44
1203 E	Fruits and Nuts .....		690.98
1203 F	Saccharine Products .....		736.91
1203 G	Beverages .....		133.80
1203 H	Condiments, Flavors and Pickles .....		34.65
1203 I	Fats, Oils and Miscellaneous Provisions .....		306.88
			9,741.90

## Laundering:

1904	Outside Laundering .....		15.97
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## Housekeeping:

1105	Supervisors' Salaries .....	\$	1,174.98
1107	Unskilled Labor .....		150.00
1202	Cleaning Supplies .....		230.97
1217	Ice and Refrigeration Supplies .....		210.00
3102	Institutional Furniture and Furnishings .....		492.70
3104	Bedding and Linens .....		46.07
			2,304.72

## Medical and Surgical Care:

1207	.....		68.05
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## Light, Heat, Power and Water:

1218	Power and Heating Plant Supplies .....	\$	43.25
1224	Coal (Including Freight) .....		2,567.60
1701	Light, Power and Water (Cont.) .....		1,489.75
			4,100.60

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Care of Buildings, Grounds and Equipment:

3119	Plumbing Equipment .....	\$	10.00	
1107	Unskilled Labor .....		1,241.75	
1213	Botanical and Ground Supplies .....		150.05	
1220	Electrical Supplies .....		40.20	
1801	Repairs to Equipment and Fixtures .....		90.80	
1802	Repairs to Buildings, etc. ....		634.25	
3121	General Equipment .....		59.00	
1221	General Supplies and Materials .....		236.47	
			<u>\$</u>	2,462.52

## Instructional:

1102	Professional and Technical Salaries .....	\$	19,266.42	
1208	Laboratory Supplies .....		467.44	
1209	Classroom 7 Teachers' Supplies .....		2,131.71	
1210	Library Supplies .....		7.00	
3109	Classroom and Teachers' Equipment .....		172.72	
3110	Library Equipment Stock .....		187.85	
			<u></u>	22,233.14

## Recreational:

1105	Supervisors' Salaries .....		700.00	
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## Agricultural:

1215	Forage and Supplies for Animals .....		562.18	
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Total Disbursements .....	\$	51,633.93	
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## INSTITUTIONAL RECEIPTS

SCHEDULE E-1

*July 1, 1926 to June 30, 1927*

## Subsistence:

Board .....	\$	8,974.75	
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## Housekeeping:

Room Rent .....		1,594.00	
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## Instructional:

Commercial Tuition .....	\$	1,406.00	
Registration Fees .....		1,517.50	
Summer School Tuition .....		936.50	
Laboratory Fees .....		524.00	
Library Fees .....		127.00	
College Tuition .....		1,751.50	
Music Tuition .....		205.00	
Book Room Sales .....		1,637.04	
County and State Appropriation .....		1,000.00	
Lyceum Fees .....		219.50	
Extension Registration .....		123.00	
Donation .....		1,200.00	
Refunds .....		420.91	
		<u></u>	

Total Instructional .....		11,067.95	
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Total Institutional Receipts .....	\$	21,636.70	
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SCHEDULE E-2

## BANK RECONCILIATION

*Fiscal Year Ended June 30, 1927*

Bank Balance—Citizens National Bank—Durham, N. C. ....	\$	4,522.16	
Voucher Number 1215 charged in June, should have been charged in July .....		100.00	
Bad Checks charged back during year .....		691.09	
	\$	5,313.25	
Less: Error Check charged back June 10, 1927 .....	\$	.05	
Bad checks credited back during year .....		647.30	
		647.35	
	\$		4,665.90
Outstanding Checks—Maintenance Fund .....	\$	3,570.90	
Outstanding Checks—Permanent Improvement Fund .....		1,090.00	
			4,660.90
Balance Credit of Special Fund—June 30, 1927 .....	\$		5.00

EXHIBIT F

## RECEIPTS AND DISBURSEMENTS—SPECIAL FUND

*July 1, 1926 to June 30, 1927*

Receipts:		
From J. B. Mason and R. L. Flowers, Trustees April 26, 1927 .....	\$	2,475.00
Disbursements:		
Seeman Printery .....	\$	250.00
Frank L. Fuller .....		100.00
The Crisis .....		350.00
J. E. Shepard .....		100.00
B. R. Lacy, State Treasurer .....		800.00
W. R. Murray Company .....		470.00
B. R. Lacy, State Treasurer .....		400.00
		2,470.00
June 30, 1927 Balance, Citizens National Bank .....	\$	5.00

## EXHIBIT G

## PER CAPITA COST

*July 1, 1926 to June 30, 1927*

	Operating Cost	Average Number Students	Per Capita Cost Per Period	Per Capita Cost Per Day
Maintenance:				
Office and Administration .....	\$ 9,444.85	118	\$ 80.04	\$ .3176
Subsistence .....	9,741.90		82.56	.3276
Housekeeping .....	2,304.72		19.53	.0775
Laundering .....	15.97		.14	.0006
Medical and Surgical Care .....	68.05		.58	.0023
Light, Heat, Water, Power .....	4,100.60		34.75	.1379
Care of Buildings, Grounds and Equipment .....	2,560.47		21.70	.0861
Instructional .....	22,020.09		186.61	.7405
Recreational .....	700.00		5.93	.0235
Agricultural .....	562.18		4.76	.0189
	\$ 51,518.83		\$ 436.60	\$ 1.7325
Subsistence:				
1203 A Meat, Fish and Fowl .....	\$ 2,766.16		\$ 20.80	\$ .0825
1203 B Dairy Products and Eggs .....	775.51		5.83	.0231
1203 C Cereals .....	1,376.07		10.35	.0411
1203 D Vegetables .....	1,229.44		9.24	.0367
1203 E Fruits and Nuts .....	690.98		5.19	.0206
1203 F Saccharine Products .....	736.91		5.54	.0220
1203 G Beverages .....	133.80		1.01	.0040
1203 H Condiments, Flavors, Etc. ....	34.65		.26	.0010
1203 I Fats, Oils, Etc. ....	306.88		2.31	.0092
	\$ 8,050.40		\$ 60.53	\$ .2402

Note:—15 Teachers included in Subsistence.  
Number School Days 252.

# CHEROKEE INDIAN NORMAL SCHOOL

## PEMBROKE

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

Land:		
25 Acres.....	\$	12,500.00
Buildings:		
Administration.....	\$	64,785.00
Boys Dormitory.....		10,000.00
Girls Dormitory.....		10,000.00
Dining Hall.....		8,000.00
Industrial Building.....		1,000.00
Power House.....		700.00
Pump House No. 1.....		300.00
Pump House No. 2.....		50.00
Cottage No. 1.....		3,000.00
Cottage No. 2.....		2,500.00
Cottage No. 3.....		2,000.00
Cottage No. 4.....		6,000.00
Barn.....		175.00
Garage.....		50.00
Water Tank.....		500.00
Fire House.....		700.00
Total Buildings.....		109,760.00
Equipment:		
Office.....	\$	800.00
Furnishings and Furniture.....		9,510.00
Laboratory Equipment.....		1,000.00
Classroom Equipment.....		2,200.00
Library.....		800.00
Automobile.....		400.00
Machinery and Appurtenances.....		29,825.00
Total Equipment.....		44,535.00
Total.....	\$	166,795.00

EXHIBIT B

### INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*Fiscal Year Ended June 30, 1927*

Income:		
Appropriation 1925.....	\$	50,000.00
Refunds.....		794.25
	\$	50,794.25
Property Sold.....		118.15
	\$	50,912.50

INCOME AND EXPENSE—PERMANENT IMPROVEMENT  
FUND—*Continued*

Expense:

Expense Prior to Period .....	\$	49,783.51
3102 Institutional Furniture .....	\$	392.50
3103 Dining Room Equipment .....		40.00
3110 Library Equipment .....		23.55
3118 Power Plant Equipment .....		253.25
4102 Buildings .....		152.00
4105 Roads .....		28.00
4107 General Plant Equipment .....		124.35
		<hr/>
Total Expense for Period .....		1,013.65
		<hr/>
	\$	50,797.16
Balance Unexpended June 30, 1927 .....	\$	115.34
		<hr/>

EXHIBIT C

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND

*Fiscal Year Ended June 30, 1928*

Receipts:

September 1926—From State Treasurer .....	\$	62.60
September 1926—From State Treasurer .....		300.00
October 1926—From State Treasurer .....		53.00
November 1926—From State Treasurer .....		150.00
December 1926—From State Treasurer .....		25.55
March 1927—From State Treasurer .....		200.00
May 1927—From State Treasurer .....		53.25
June, 1927—From State Treasurer .....		51.10
		<hr/>
	\$	895.50
Sale of Property .....		118.15
		<hr/>
Total Receipts .....	\$	1,013.65
		<hr/>

Disbursements:

3102 Institutional Furniture .....	\$	392.50
3103 Dining Room Equipment .....		40.00
3110 Library Equipment .....		23.55
3118 Power Plant Equipment .....		253.25
4102 Building .....		152.00
4105 Roads .....		28.00
4107 General Plant Equipment .....		124.35
		<hr/>
Total Disbursements .....	\$	1,013.65
		<hr/>

## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

## Income:

Appropriation .....	\$	25,000.00
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## Institutional Receipts:

Music Fees .....	\$	73.75
Rent—Light .....		11.25
Rent—Truck .....		13.00
Rent—Houses .....		465.00
Registration Fees .....		912.00
Board .....		1,599.40
Robeson County .....		1,800.00
Smith-Hughes Fund .....		900.00
State Board of Education .....		300.00
Sale of Property .....		16.50
Book Club .....		10.00
Miscellaneous .....		4.00

Total Institutional Receipts .....		6,104.90
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\$	31,104.90
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From Emergency Fund .....		337.50
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\$	31,442.40
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## Expense:

Office and Administration .....	\$	4,933.40
Subsistence .....		1,297.28
Housekeeping .....		626.23
Light, Heat, Power and Water .....		1,629.24
Care of Buildings, Grounds and Equipment .....		1,626.53
Instructional .....		21,057.64
Recreational .....		51.85
Agricultural .....		185.03
Imprest Cash .....		34.49

Total Expense .....		31,441.69
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Excess Revenue Over Expense .....	\$	.71
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## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer .....	\$	31,441.69
Imprest Cash Fund .....		15.51

Total Receipts .....	\$	31,457.20
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## DISBURSEMENTS:

## Office and Administration:

1101	Executive Salaries .....	\$	3,875.00
1102	Professional and Technical Salaries .....		425.00
1109	Per Diem and Fees .....		262.80
1201	Office Supplies .....		51.96

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*Office and Administration:—*Continued*

1301	Postage.....	\$	11.00
1302	Telephone and Telegraph.....		1.20
1401	Hotel and Meals.....		46.36
1402	Railroad and Other Fares.....		46.40
1403	Mileage Allowance.....		30.13
1501	Printing, Stationery, Etc.....		1.72
1601	Motor Vehicle Upkeep.....		10.60
1801	Repairs to Equipment.....		14.84
1903	Rent—Equipment.....		.75
3101	Office Equipment and Furnishings.....		155.64
			<hr/>
Total Office and Administration.....			\$ 4,933.40

## Subsistence:

1105	Supervisors' Salaries.....	\$	320.00
1107	Unskilled Labor.....		12.00
1202	Cleaning and Household Supplies.....		3.35
1203 A	Meat, Fish and Fowl.....		198.66
1203 B	Dairy Products and Eggs.....		133.83
1203 C	Cereal Food Products.....		153.60
1203 D	Vegetables.....		222.28
1203 E	Fruits and Nuts.....		98.75
1203 F	Saccharine Products.....		41.93
1203 G	Beverages.....		9.54
1203 H	Condiments, Flavors and Pickles.....		24.90
1203 I	Fats, Oils and Miscellaneous Provisions.....		70.60
1204	Sewing Supplies and Dry Goods.....		1.58
1217	Ice and Other Refrigeration.....		5.21
1221	General Supplies and Materials.....		.25
2103	Dinning Room and Kitchen Equipment.....		.80
			<hr/>
Total Subsistence.....			1,297.23

## Housekeeping:

1105	Supervisors' Salaries.....	\$	280.00
1107	Unskilled Labor.....		13.75
1202	Cleaning and Household Supplies.....		145.27
1223	Miscellaneous Fuel.....		6.00
1801	Repairs to Equipment and Fixtures.....		69.59
3102	Institutional Furniture and Furnishings.....		111.62
			<hr/>
Total Housekeeping.....			626.23

## Light, Heat, Power and Water:

1106	Skilled Labor.....	\$	444.37
1218	Power and Heating Plant Supplies.....		498.47
1219	Plumbing Supplies and Materials.....		1.80
1220	Electrical Supplies and Materials.....		44.41
1221	General Supplies and Materials.....		.35
1224	Coal.....		577.81
1701	Light, Power and Water (Contractual).....		35.61
3118	Power and Heating Plant Equipment.....		14.90
3119	Plumbing Equipment.....		2.49
3120	Electrical Equipment.....		2.30
3121	General Equipment.....		2.00
3116	Shop Equipment.....		4.73
			<hr/>
Total Light, Heat and Water.....			1,629.24

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Care of Buildings, Grounds and Equipment:

1106	Skilled Labor.....	\$	190.20
1107	Unskilled Labor.....		597.00
1213	Botanical and Ground Supplies.....		6.00
1219	Plumbing Supplies and Materials.....		1.75
1220	Electrical Supplies and Materials.....		15.78
1221	General Supplies and Materials.....		353.10
1801	Repairs to Buildings and Structures.....		148.10
1905	Miscellaneous Expense.....		76.20
3102	Institutional Furniture and Furnishings.....		182.20
3119	Plumbing Equipment.....		13.60
3121	General Equipment.....		22.00
1802	Repairs to Buildings and Structures.....		20.60
Total Care of Buildings, Grounds and Equipment.....			1,626.53

## Recreational:

1212	Recreational Supplies.....	\$	36.74
3112	Recreational Equipment.....		15.11
Total Recreational.....			51.85

## Instructional:

1102	Professional and Technical Salaries.....	\$	19,486.00
1103	Clerical Salaries.....		100.00
1109	Per Diem and Fees.....		18.00
1208	Laboratory Supplies and Materials.....		41.29
1209	Classroom and Teachers' Supplies.....		264.29
1210	Library Supplies.....		8.70
1214	Farm and Dairy Supplies.....		1.55
1221	General Supplies and Materials.....		1.97
1401	Hotel and Meals.....		8.70
1402	Railroad and Other Fares.....		6.20
1403	Mileage Allowance.....		30.87
1501	Printing.....		2.50
1601	Motor Vehicles—Upkeep.....		131.49
3107	Motor Vehicles—Purchase.....		475.84
3108	Laboratory Equipment.....		36.88
3109	Classroom and Teachers' Equipment.....		441.65
3110	Library Equipment and Stock.....		1.71
Total Instructional.....			21,057.64

## Agricultural:

1107	Unskilled Labor.....	\$	10.65
1214	Farm and Dairy Supplies.....		34.45
1215	Forage and Supplies for Animals.....		23.20
1601	Motor Vehicles—Upkeep.....		71.73
1905	Miscellaneous Expense.....		34.25
3114	Farm and Dairy Equipment.....		.75

Total Agricultural.....	185.03
Imprest Cash.....	50.00

Total Disbursements.....\$ 31,457.20

### CASH RECONCILEMENT

*Fiscal Year Ended June 30, 1927*

SCHEDULE E-1

	Maintenance Fund		Permanent Improvement Fund
Overdraft Balance July 1, 1926 .....	\$ .....	\$ .....	\$ 191.38
Receipts .....	31,457.20	.....	1,013.65
Disbursements .....	\$ 31,457.20	\$ .....	\$ 822.27
	31,457.20	.....	1,013.65
Add: Outstanding Checks .....	\$ 786.82	.....	\$ 191.38
			482.30
Less: Deposits not Credited .....	\$670.10		\$ 290.92
	15.51		118.15
	685.61		.....
	\$ 101.21	.....	\$ 172.77
			101.21
Cash Balance June 30, 1927—Bank Pembroke:			\$ 273.98
Cherokee Indian Normal School .....		\$ 211.86	.....
Cherokee Indian Normal School, A. B. Rilby, Jr. ....		62.12	.....
			273.98

### PER CAPITA COST

*Fiscal Year Ended June 30, 1927*

SCHEDULE E-3

	Operating Cost	Average Number Students	Per Capita Cost Per Period	Per Capita Cost Per Day
Maintenance:				
Office and Administration .....	\$ 4,933.40	240	\$ 20.55	\$ .0762
Subsistence .....	1,297.28	.....	5.41	.0200
Housekeeping .....	626.23	.....	2.61	.0097
Light, Heat, Power and Water .....	1,629.24	.....	6.79	.0251
Care of Buildings, Grounds and Equipment .....	1,626.53	.....	6.78	.0251
Instructional .....	21,057.64	.....	87.74	.3249
Recreational .....	51.85	.....	.22	.0008
Agricultural .....	185.03	.....	.77	.0029
	\$ 31,407.20	.....	\$ 130.87	\$ .4847
SUBSISTENCE:				
Food:				
1203 A Meat, Fish and Fowl .....	\$ 198.66	.....	\$ 6.20	\$ .0230
1203 B Dairy Products and Eggs .....	133.83	.....	4.18	.0154
1203 C Cereal Food Products .....	153.60	.....	4.80	.0178
1203 D Vegetables .....	222.28	.....	6.94	.0257
1203 E Fruits and Nuts .....	98.75	.....	3.08	.0114
1203 F Saccharine Products .....	41.93	.....	1.32	.0049
1203 G Beverages .....	9.54	.....	.29	.0011
1203 H Condiments, Flavors and Pickles .....	24.90	.....	.78	.0029
1203 I Fats, Oils and Miscellaneous Provisions .....	70.60	.....	2.22	.0082
	\$ 954.09	.....	\$ 29.81	\$ .1104

# WINSTON-SALEM TEACHERS' COLLEGE

## WINSTON-SALEM

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

**Buildings and Equipment:**

Administration and Recitation Hall.....	\$ 130,060.23
President's Home.....	14,000.00
Lamson Hall.....	26,000.00
Boys' Dormitory.....	33,000.00
Home Economics Building.....	32,431.25
Atkins Hall and Annex.....	117,817.74
Auditorium and Gymnasium.....	33,936.17
Laundry.....	22,117.88
Home Economics Practice Cottage.....	3,300.00
Stable and Barn.....	1,824.00
Old Laundry Building.....	1,200.00
Storage House.....	450.00
Teachers Cottage.....	5,000.00
Teachers Cottage.....	4,000.00
Teachers Cottage.....	900.00
Teachers Cottage.....	900.00
Teachers Cottage.....	800.00
55 Acres.....	137,500.00
Motor Vehicles.....	1,065.00
Farm and Dairy Equipment.....	609.00
Live Stock.....	925.00
Machine Shop.....	2,157.00
 Total Capital Assets.....	 \$ 569,993.27

EXHIBIT B

### INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

**Income:**

Balance Appropriation—1923.....	\$ 891.18
Appropriation—1925.....	30,000.00
Cash Receipts.....	183.21

	\$ 31,074.39
Previously Expended.....	\$ 29,339.32
Expense Bond Issue.....	18.00
	29,357.32

Cash Balance Available June 30, 1927.....	\$ 1,717.07
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**Expense:**

3107 Motor Vehicle Purchased.....	\$ 750.00
3110 Library Equipment.....	500.00
4102 Buildings.....	230.00
	1,480.00

Unexpended Balance June 30, 1927.....	\$ 237.07
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## EXHIBIT C

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND*July 1, 1926 to June 30, 1927*

## Receipts:

November 17—Appropriation—B. R. Lacy, State Treasurer .....	\$	1,480.00
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## Disbursements:

4102 Frank L. Blum Company .....	\$	230.00
3107 Motor Sales Company .....		750.00
3110 Barnes Noble, Inc. ....		500.00

Total Disbursements .....	\$	1,480.00
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## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## INCOME:

## Appropriation:

Chapter 275 Public Laws 1925 .....	\$	44,000.00
Cash Imprest Fund .....		100.00

## Institutional Receipts:

Office and Administration .....	\$	1,157.20
Subsistence .....		29,895.28
Housekeeping .....		2,167.36
Laundrying .....		845.61
Light, Heat, Power and Water .....		2,278.17
Care of Buildings, Grounds and Equipment .....		609.00
Instructional .....		6,317.41
Recreational .....		212.85
Agricultural .....		652.21
Transfer of Receipts Applicable to Year 1927-28 .....		5,094.69

Total Receipts .....		49,229.78
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Total Income .....	\$	93,329.78
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## Expense:

Office and Administration .....	\$	9,909.41
Subsistence .....		24,941.28
Housekeeping .....		5,350.36
Laundrying .....		449.30
Medical and Surgical Care .....		5.20
Light, Heat, Power and Water .....		9,997.02
Care of Buildings, Grounds and Equipment .....		6,737.39
Instructional .....		26,867.68
Recreational .....		62.70
Agricultural .....		1,808.51

Total Expense .....		86,128.85
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Cash Balance—June 30, 1927—Excess Income Over Expense .....	\$	7,200.93
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## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer—Maintenance Appropriation.....	\$	92,080.01
Imprest Cash Deposited to Credit—Institution June 29, 1927.....		100.00
Total Receipts.....	\$	92,180.01

## DISBURSEMENTS:

## Office and Administration:

1101	Executive Salaries.....	\$	5,000.00
1103	Clerical Salaries.....		2,225.00
1109	Per Diem and Fees.....		443.03
1201	Office Supplies.....		106.05
1301	Telephone and Telegraph.....		161.51
1302	Postage.....		218.40
1303	Freight, Express, Drayage.....		13.00
1401	Hotel and Meals.....		14.57
1402	Railroad and Other Fares.....		153.51
1501	Printing: Stationery, Office Forms.....		264.55
1505	Photographing, Blueprinting.....		52.00
1507	Binding.....		50.65
1601	Motor Vehicles: Upkeep.....		983.39
1905	Miscellaneous Expense.....		200.00
3101	Office Equipment and Furnishings.....		8.75
3107	Motor Vehicles Purchase.....		15.00
Total Office and Administration.....	\$		9,909.41

## Subsistence:

1105	Supervisors' Salaries.....	\$	1,160.00
1106	Skilled Labor.....		795.00
1107	Unskilled Labor.....		1,607.50
1203 A	Meat, Fish and Fowl.....		5,269.59
1203 B	Dairy Products and Eggs.....		3,240.93
1203 C	Cereal Food Products.....		2,424.25
1203 D	Vegetables.....		3,340.52
1203 E	Fruits and Nuts.....		1,548.71
1203 F	Saccharine Products.....		1,263.41
1203 G	Beverages.....		411.43
1203 H	Condiments, Flavors and Pickles.....		339.37
1203 I	Fats, Oils and Miscellaneous Provisions.....		433.88
3103	Dining Room and Kitchen Equipment.....		494.74
1801	Repairs.....		165.84
2403	Refunds.....		83.75
1111	Cafeteria Personal Service.....		262.97
1225	Cafeteria Supplies.....		1,945.79
3124	Cafeteria Equipment.....		153.60
Total Subsistence.....			24,941.28

## Housekeeping:

1105	Supervisors' Salaries.....	\$	3,360.00
1107	Unskilled Labor.....		472.50
1202	Cleaning and Household Supplies.....		792.83
1204	Sewing Supplies—Dry Goods.....		1.06
1217	Ice and Other Refrigeration Supplies.....		443.70
1223	Miscellaneous Fuel.....		232.60
3119	Plumbing Equipment.....		43.68
3102	Furniture and Furnishings.....		3.99

Total Housekeeping..... 5,350.36

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Laundering:

1107	Unskilled Labor.....	\$	319.50	
1205	Laundry Supplies.....		85.99	
3105	Laundry Equipment.....		41.81	
2403	Refunds.....		2.00	
			<hr/>	
Total Laundering.....			\$	449.30

## Medical and Surgical Care:

1206	Medical and Surgical Supplies.....	\$	2.05	
1207	Drugs and Medicines.....		3.15	
			<hr/>	
Total Medical and Surgical Care.....				5.20

## Light, Heat, Power and Water:

1106	Skilled Labor.....	\$	5.00	
1107	Unskilled.....		1,787.75	
1218	Power and Heating Plant Supplies.....		66.88	
1224	Coal (Including Freight).....		5,479.69	
1701	Light, Power and Water (Contractual).....		2,535.42	
3118	Power and Heating Plant Equipment.....		113.78	
2403	Refunds.....		8.50	
			<hr/>	
Total Light, Heat, Power and Water.....				9,997.02

## Care of Buildings, Grounds and Equipment:

1105	Supervisors' Salaries.....	\$	1,500.00	
1106	Skilled Labor.....		262.50	
1107	Unskilled Labor.....		1,301.66	
1213	Botanical and Ground Supplies.....		109.40	
1219	Plumbing Supplies and Materials.....		285.12	
1220	Electrical Supplies and Materials.....		102.18	
1221	General Supplies and Materials.....		147.92	
1801	Repairs to Equipment and Fixtures.....		1,743.54	
1802	Repairs to Buildings and Structures.....		1,268.89	
3121	General Equipment.....		16.18	
			<hr/>	
Total Care of Buildings, Grounds and Equipment.....				6,737.39

## Instructional:

1102	Professional and Technical Salaries.....	\$	26,408.34	
1208	Laboratory Supplies and Materials.....		376.75	
1209	Classroom and Teachers' Supplies.....		380.11	
1210	Library Supplies.....		201.18	
3108	Laboratory Equipment.....		164.20	
3109	Classroom and Teachers' Equipment.....		7.92	
3110	Library Equipment and Stock.....		264.38	
2403	Refunds.....		15.00	
1103	Clerical Salaries.....		6.00	
			<hr/>	
Total Instructional.....				27,823.88

## Recreational:

3112	Recreational Equipment.....	\$	3.70	
2403	Refunds.....		59.00	
			<hr/>	
Total Recreational.....				62.70

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Agricultural:

1106	Skilled Labor .....	\$ 27.25
1107	Unskilled Labor .....	1,330.81
1214	Farm and Dairy Supplies .....	125.99
1215	Forage and Supplies for Animals .....	243.57
1801	Repairs to Equipment and Fixtures .....	7.50
3114	Farm and Dairy Equipment .....	36.39
3115	Livestock .....	37.00

Total Agricultural .....

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\$ 1,808.51

## Transfer—Revenue:

Deferred to 1927-28 Operations .....

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5,094.69

Total Disbursements .....

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\$ 92,179.74

Received from State Treasurer in excess of Request .....

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\$ .27

Requisition in April \$3,360.22—\$3,360.49.

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SCHEDULE E-1

## INSTITUTIONAL RECEIPTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Office and Administration:

Y. W. C. A. for Mimeograph paper .....	\$ 1.20
Entrance Fees .....	1,156.00
	<hr/>
	\$ 1,157.20

## Subsistence:

Board .....	\$ 27,445.62
Cafeteria .....	2,449.66
	<hr/>
	29,895.28

## Housekeeping:

Fuel—Light and Water Fee .....	\$ 2,160.36
Payment, Damage to Table .....	7.00
	<hr/>
	2,167.36

## Laundering:

Laundry Fees .....	845.61
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## Light, Heat, Power and Water:

Light, Heat, Power and Water Fees .....	2,278.17
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## Care of Buildings, Grounds and Equipment:

House Rent .....	609.00
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## Instructional:

Diploma Fees .....	\$ 93.00
Instructional .....	4,270.19
Lyceum Fees .....	9.00
Laboratory Fee .....	15.72
Music Fee .....	219.50
Tuition .....	1,700.00
Donation .....	10.00
	<hr/>
	6,317.41

INSTITUTIONAL RECEIPTS—MAINTENANCE FUND—*Continued*

Recreational:		
Athletic Fee .....	\$	212.85
Agricultural:		
Sale of Produce .....		652.21
Transfer of Receipts—Applicable to Year 1927-1928 .....		5,094.69
Total Institutional Receipts .....	\$	49,229.78

## BANK RECONCILIATION

SCHEDULE E-2

*Fiscal Year Ended June 30, 1927*

Outstanding Vouchers—June 30, 1927 .....	\$	9,743.67
Bank Balance June 30, 1927 .....	\$	205.82
Auditor's Warrant Received in July .....		9,536.70
Returned Check Charged Back .....		1.50
	\$	9,744.02
Deduct Difference in Requisitioned and Settlement as follows:		
April 17, 1927 Requisitioned .....	\$	3,360.22
April 19, 1927 Settlement .....		3,360.49
	\$	.27
DIFFERENCE		
September 28, 1925 Requisitioned .....	\$	4,484.67
September 30, 1925 Settlement .....		4,484.77
Difference .....		.10 .37
	\$	9,743.65
Add: Difference Appearing in Last Years Report .....		.02
	\$	9,743.67

## NOTE:

The Audit for the Fiscal Year Ending June 30, 1926 did not have listed as outstanding, Voucher No. 1027 amounting to \$2.00, which is still outstanding and is included as so in this audit. Neither did it have the above difference of \$.10—Month of September, 1925.

## PER CAPITA COST

EXHIBIT F

*July 1, 1926 to June 30, 1927*

	Operating Cost	Average Number Students	Per Capita Cost Per Period	Per Capita Cost Per Day
Maintenance:				
Office and Administration .....	\$ 9,909.41	257	\$ 38.56	\$ .1166
Subsistence .....	24,941.28		97.05	.2941
Housekeeping .....	5,350.36		20.82	.0631
Laundering .....	449.30		1.75	.0053
Medical and Surgical Care .....	5.20		.02	
Light, Heat, Water and Power .....	9,997.02		38.90	.1180
Care of Buildings, Grounds and Equipment .....	6,737.39		26.22	.0796
Instructional .....	26,867.68		104.53	.3168
Recreational .....	62.70		.24	.0007
Agricultural .....	1,808.51		7.04	.0213
	\$ 86,128.85		\$ 335.13	\$ 1.0155

## PER CAPITA COST—Continued

	Operating Cost	Average Number Students	Per Capita Cost Per Period	Per Capita Cost Per Day
Subsistence:				
1203 A Meat, Fish and Fowl .....	\$ 5,269.59	457	\$ 20.50	\$ .0621
1203 B Dairy Products and Eggs .....	3,240.93		12.61	.0382
1203 C Cereal Products .....	2,424.25		9.43	.0285
1203 D Vegetables .....	3,340.52		13.00	.0394
1203 E Fruits and Nuts .....	1,548.71		6.03	.0184
1203 F Saccharine Products .....	1,263.41		4.92	.0149
1203 G Beverages .....	411.43		1.60	.0048
1203 H Condiments, Flavors, Etc. ....	339.37		1.32	.0040
1203 I Fats, Oils, Etc. ....	433.88		1.69	.0051
	\$ 18,272.09		\$ 71.10	\$ .2054

Number School Days 330.

## FARM AND DAIRY

EXHIBIT H

July 1, 1926 to June 30, 1927

	Quantity	Price	Amount	Total
Farm Products Used by School:				
Beans .....	34 $\frac{1}{4}$ Bu.	\$ 2.00	\$ 69.60	\$ .....
Cabbage .....	866 Lbs.	.04	34.64	.....
Corn .....	166 Doz.	.25	41.50	.....
Eggs .....	106 $\frac{1}{2}$ Doz.	.30	31.95	.....
Meat .....	482 $\frac{1}{2}$ Lbs.	.20	96.50	.....
Meat .....	25 $\frac{3}{4}$ Lbs.	.10	2.58	.....
Onions .....	4 Bu.	1.50	6.00	.....
Pumpkins .....	49 Each	.15	7.35	.....
Salad Greens .....	130 Bu.	.80	104.00	.....
Spinach .....	3 $\frac{1}{2}$ Bu.	.80	2.80	.....
Sweet Potatoes .....	101 $\frac{1}{2}$ Bu.	1.00	101.50	.....
Tomatoes .....	34 Bu.	1.50	51.00	.....
Turnips .....	24 $\frac{5}{8}$ Bu.	1.00	24.63	.....
Hauling for School .....			600.00	.....
Total Produce Used by School .....				1,174.05
Farm Produce Used on Farm:				
Corn .....	231 Bu.	1.00	\$ 231.00	.....
Hay .....	5 cwt.	1.00	5.00	.....
Alfalfa .....	18 cwt.	1.00	18.00	.....
Fodder .....	226 Bundles	.02 $\frac{1}{2}$	5.65	.....
Total Used on Farm .....				259.65
Farm Produce Sold .....				78.16
Total Revenue .....				\$ 1,511.86
Operating Statement:				
Revenue .....			\$ 1,511.86	.....
Expense .....			1,808.51	.....
Nominal Loss on Operations .....			\$ 296.65	.....

# ELIZABETH CITY STATE NORMAL SCHOOL

## ELIZABETH CITY

### CAPITAL ASSETS

EXHIBIT A

*Fiscal Year Ended June 30, 1927*

Land—41 Acres .....	\$	11,102.00
Buildings:		
Administration .....	\$	128,000.00
Girls' Dormitory No. 1 .....		78,000.00
Girls' Dormitory No. 2 .....		30,000.00
Old Laundry .....		8,000.00
Cottage No. 1 .....		12,700.00
Model School .....		10,300.00
Boys' Dormitory .....		53,000.00
Industrial .....		18,000.00
New Dining Hall .....		40,000.00
New Laundry .....		17,800.00
Cottage No. 2 .....		6,500.00
Barn and Stable .....		700.00
Pump House No. 1 .....		800.00
Pump House No. 2 .....		150.00
Pump House No. 3 .....		400.00
		<hr/> 404,350.00
Equipment:		
Furniture, Fixtures and Equipment .....		53,700.00
Livestock .....		1,500.00
		<hr/>
Total .....	\$	<u>470,652.00</u>

EXHIBIT B

### INCOME AND EXPENSE—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

Income:		
State Appropriation .....	\$	38,000.00
Institutional Receipts (Schedule D-1) .....		40,871.31
		<hr/>
	\$	78,871.31
Expenditures:		
Office and Administration .....	\$	6,977.10
Subsistence .....		27,081.37
Laundering .....		582.09
Medical and Surgical .....		.90
Light, Heat, Water and Power .....		7,476.98
Care of Buildings, Grounds and Equipment .....		1,981.04
Instructional .....		32,043.18
Housekeeping .....		3,119.13
Recreational .....		182.06
Agricultural .....		1,738.23
		<hr/> 81,182.08
Excess Expense over Revenue .....	\$	<u>2,310.77</u>

## EXHIBIT C

# RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

*Fiscal Year Ended June 30, 1927*

## Receipts:

January 1927—From State Treasurer .....	\$	56.90
February 1927—From State Treasurer .....		350.00
April 1927—From State Treasurer .....		1,069.18
April 1927—From State Treasurer .....		42.56
May 1927—From State Treasurer .....		2,707.70
May 1927—From State Treasurer .....		49.50
June 1927—From State Treasurer .....		64.18
June 1927—From State Treasurer .....		2,330.67
June 1927—From State Treasurer .....		700.00
June 1927—From State Treasurer .....		11.68
Total From State Treasurer .....	\$	7,382.37
Refund Kramer Brothers .....		104.16
Cash Balance July 1, 1926 .....		22.67
	\$	7,509.20

## Disbursements:

4102 Buildings .....	\$	6,303.39
4104 Sewers and Drains .....		170.58
4107 General Plant .....		62.56
5202 Transfer .....		250.00
		6,786.53
Cash Balance June 30, 1927 .....	\$	722.67

## EXHIBIT D

# RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

## Receipts:

July, 1926 .....	\$	7,590.39
August, 1926 .....		7,141.22
September, 1926 .....		6,058.10
October, 1926 .....		6,306.10
November, 1926 .....		6,836.36
December, 1926 .....		4,707.00
January, 1927 .....		1,656.44
February, 1927 .....		1,000.00
March, 1927 .....		5,824.83
February, 1927 .....		5,816.75
March, 1927 .....		332.88
April, 1927 .....		6,136.84
May, 1927 .....		6,202.23
May, 1927 .....		100.00
June, 1927 .....		5,545.30
June, 1927 .....		500.00
June, 1927 .....		711.12
June, 1927 .....		5,358.07
Total .....	\$	77,823.63
Cash Balance July 1, 1926 .....		831.90

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## DISBURSEMENTS:

## Office and Administration:

1101	Executive Salaries .....	\$ 2,499.96	
1103	Clerical Salaries .....	2,260.00	
1109	Per Diem and Fees .....	405.76	
1201	Office Supplies .....	65.42	
1301	Postage .....	206.67	
1302	Telephone and Telegraph .....	126.16	
1303	Freight, Express, Etc. ....	443.62	
1402	Railroad and Other Fares .....	134.01	
1501	Printing, Stationery, Etc. ....	129.06	
1502	Printing, Reports .....	302.00	
1504	Multigraphing .....	150.00	
1505	Photographing and Blue Printing .....	37.00	
2301	Contributions .....	100.00	
Total .....		\$ 6,859.66	

## Subsistence:

1105	Supervisor's Salary .....	\$ 1,779.96	
1106	Skilled Labor .....	480.00	
1107	Unskilled Labor .....	1,233.94	
1203	Food .....	20,351.86	
3103	Dining Room and Kitchen Equipment .....	626.38	
Total .....		24,472.14	

## Housekeeping:

1105	Supervisor's Salary .....	\$ 1,839.96	
1107	Unskilled Labor .....	915.03	
1202	Cleaning and Household Supplies .....	114.98	
1217	Ice and Other Refrigeration .....	196.82	
1223	Miscellaneous Fuel .....	20.35	
3102	Institutional Furniture and Furnishings .....	25.74	
Total .....		3,112.88	

## Laundering:

1107	Unskilled Labor .....	\$ 176.25	
1904	Outside Laundering .....	368.60	
3105	Laundry Equipment .....	2.25	
Total .....		547.10	

## Medical and Surgical:

1206	Medical and Surgical Supplies .....	.90	
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## Light, Heat, Water and Power:

1106	Skilled Labor .....	\$ 1,800.00	
1107	Unskilled Labor .....	354.00	
1218	Power and Heating Plant Supplies .....	178.85	
1224	Coal (Including Freight) .....	2,166.29	
3118	Heating Equipment .....	14.20	
1701	Light, Power and Water .....	2,807.29	

Total .....		7,320.63	
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RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Care of Buildings, Grounds and Equipment:

1107	Unskilled Labor .....	\$	1,490.73
1219	Plumbing Supplies .....		14.08
1220	Electrical Supplies .....		156.62
1221	General Supplies .....		68.05
1801	Repairs to Equipment .....		111.45
1802	Repairs to Buildings .....		93.60
3121	General Equipment .....		7.32
Total .....			\$ 1,941.85

## Instructional:

1102	Professional and Technical Salaries .....	\$	30,134.09
1109	Per Diem and Fees .....		5.00
1204	Sewing Supplies and Dry Goods .....		20.25
1208	Laboratory Supplies .....		167.02
1209	Classroom Supplies .....		90.59
1216	Shop Supplies .....		1.80
3109	Classroom Equipment .....		22.00
3110	Library Equipment .....		197.55
3116	Shop Equipment .....		4.88
Total .....			30,643.18

## Recreational:

1212	Recreational Supplies .....	\$	35.92
3112	Recreational Equipment .....		146.14
Total .....			182.06

## Agricultural:

1107	Unskilled Labor .....	\$	590.00
1214	Farm and Dairy Supplies .....		311.07
1215	Forage and Supplies for Animals .....		824.86
3114	Farm and Dairy Equipment .....		12.30

Total .....	1,738.23
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Total Receipts and Disbursements .....	\$	76,818.63	\$	78,655.53
Cash Balance June 30, 1927 .....				1,836.90

\$	78,655.53	\$	78,655.53
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## ANALYSIS OF RECEIPTS

SCHEDULE D-1

*Fiscal Year Ended June 30, 1927*

Board .....	\$	26,043.24
Room Rent .....		923.48
Lights .....		1,576.91
Registration Fee .....		2,547.45
Fuel .....		3,865.00
Entrance Fee .....		2,063.45
Athletic Fee .....		580.00
Tuition .....		309.25
Chemistry Fee .....		92.00

ANALYSIS OF RECEIPTS—*Continued*

Biology Fee .....	\$ 49.50
Physics Fee .....	66.50
Music .....	319.77
Sale of Property .....	147.85
Diplomas .....	29.00
Lyceum .....	6.00
Smith-Hughes Fund .....	600.00
Refund from Permanent Improvement Funds .....	250.00
From Counties:	
Pasquotank .....	750.00
Bertie .....	525.00
Currituck .....	75.00
Miscellaneous .....	51.91
Total .....	\$ 40,871.31

SCHEDULE D-3

## CASH RECONCILIATION

*Fiscal Year Ended June 30, 1927*

	Maintenance Fund	Permanent Improvement Fund
Cash Balance June 30, 1927 .....	\$ 1,836.90	\$ 722.67
Checks Nos. 19, 20, 21 and 22 Charged in error to Maintenance—Should be charged to Permanent Improvement .....	52.05	52.05
Corrected Cash Balance June 30, 1927 .....	\$ 1,888.95	\$ 670.62
Add: Outstanding Checks .....	\$ 5,354.65	11.68
Less: Checks charged in error .....	52.05	
	5,302.60	
	\$ 7,191.55	\$ 682.30
Less: Deposits not credited .....	5,358.07	11.68
	\$ 1,833.48	\$ 670.62
Deposit Credited by Bank to Permanent Improvement in error— Should be credited to Maintenance .....	711.12	711.12
	\$ 1,122.36	
Checks No. 3804 and No. 3803 on Voucher Record listed \$133.34 and \$124.67—Paid by Bank \$133.33 and \$124.66 .....	.02	
Cash Balance June 30, 1927—First & Citizens National Bank .....	\$ 1,122.38	\$ 1,381.74

SCHEDULE D-5

## PER CAPITA COST

*Fiscal Year Ended June 30, 1927*

	Operating Cost	Average Number Pupils	Per Capita Cost Per Period	Per Capita Cost Per Day
Office and Administration .....	\$ 6,977.10	301	\$ 23.18	\$ .0856
Subsistence .....	27,081.37		89.97	.3333
Laundering .....	582.09		1.93	.0072
Medical and Surgical .....	.90			
Light, Heat, Water and Power .....	7,476.98		24.84	.0920
Care of Buildings, Grounds and Equipment ..	1,981.04		6.58	.0244
Instructional .....	32,043.18		106.45	.3943
Housekeeping .....	3,119.13		10.38	.0384
Recreational .....	182.06		.61	.0023
Agricultural .....	1,738.23		5.77	.0214
	\$ 81,182.08	301	\$ 269.71	\$ .9989
Food .....	\$ 20,351.86	301	\$ 67.61	\$ .2504

Number of School Days 270

EXHIBIT F

## FARM AND DAIRY

*Fiscal Year Ended June 30, 1927*

## Farm Products Consumed as Food:

Vegetables .....	\$ 828.83
Milk .....	1,305.19
	\$ 2,134.02
Cost of Operation .....	1,738.23
Nominal Profit .....	\$ 395.79

# NORTH CAROLINA SCHOOL FOR THE BLIND AND DEAF

## RALEIGH

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

Land—117½ Acres .....	\$	95,000.00
Buildings—White Department:		
Administrative and Auditorium .....	\$	100,000.00
Cottage No. 1 .....		45,000.00
Cottage B .....		48,000.00
Cottage C .....		48,000.00
Cottage D .....		48,000.00
Cottage X .....		48,000.00
Gymnasium and Swimming Pool .....		65,275.00
Kindergarten Building .....		45,000.00
Industrial Building .....		14,000.00
Power House and Laundry .....		30,300.00
Library .....		19,000.00
Superintendent's Residence .....		23,700.00
Farmer's Cottage .....		2,000.00
Engineer's Cottage .....		7,000.00
Farm Cottage .....		800.00
Servants' Cottage .....		6,000.00
Storage and Refrigeration .....		7,300.00
Feed, Barn and Silo .....		5,200.00
Dairy Barn .....		4,000.00
Mule Barn .....		1,500.00
Infirmary .....		50,000.00
Potato House .....		1,000.00
Garage .....		2,300.00
Industrial Building—Colored Department .....		8,000.00
Carpenters Shop—Colored Department .....		1,400.00
Laundry—Colored Department .....		250.00
Farm and Stable—Colored Department .....		1,000.00
Farmer's Cottage—Colored Department .....		1,000.00
Tool House—Colored Department .....		100.00
Engineer's Cottage—Colored Department .....		1,000.00
Girls' Dormitory—Colored Department .....		70,000.00
Boys' Dormitory—Colored Department .....		23,000.00
Total Buildings .....		727,125.00
Non-Structural Improvements .....		86,727.00
Machinery and Appurtenances .....		43,345.00
Equipment .....		83,134.00
Total .....		<u>\$ 1,035,331.00</u>

## EXHIBIT B

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

## Income:

Unexpended Balance on Permanent Improvements—1923 Appropriation.....	\$	114.73
Appropriation—Chapter 192, P. L. 1925.....		50,000.00
Forfeited Bond.....		300.00
	\$	50,414.73

## Expense:

4102 Infirmary Building.....	\$	48,768.87
4107 General Plant Equipment.....		1,082.89
4102 Issuing and Selling Bonds.....		30.00
		49,881.76
Unexpended Balance June 30, 1927.....	\$	532.97
Balance 1923 Appropriation.....	\$	114.73
Balance Allotment 1925.....		417.83
Cash Balance.....		.41
		532.97

## EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

1926		
July—From State Treasurer.....	\$	7,105.00
August—From State Treasurer.....		13,960.00
September—From State Treasurer.....		113.56
October—From State Treasurer.....		66.42
November—From State Treasurer.....		238.00
December—From State Treasurer.....		15,144.35
1927		
January—From State Treasurer.....		517.88
February—From State Treasurer.....		481.00
Total Receipts.....	\$	37,626.21
Disbursements:		
4102 Building Infirmary.....	\$	36,542.91
4107 General Plant Equipment.....		1,082.89
		37,625.80
Cash Balance June 30, 1927.....	\$	.41

## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

## Income:

Balance June 30, 1926.....	\$	.05
Appropriation P. L. 1925, Chapter 275.....		142,500.00
Student Aid.....		1,900.00
Indigent Pupils (Schedule—E-1).....		9,277.98
Institutional Receipts (Schedule—E-1).....		5,872.70
	\$	159,550.73

## Expense:

Office and Administrative.....	\$	14,502.89
Subsistence.....		24,405.89
Housekeeping.....		14,878.36
Laundrying.....		3,111.24
Medical and Surgical Care.....		2,421.06
Nursing and Attendance.....		1,690.75
Light, Heat, Power and Water.....		19,623.62
Care of Buildings, Grounds and Equipment.....		13,232.09
Instructional.....		47,578.60
Recreational.....		2,210.73
Agricultural.....		14,759.76
		158,414.99
Excess Income Over Expense.....	\$	1,135.74

## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

	Disbursements	Receipts
Receipts:		
Balance June 30, 1926.....		\$ .05
From State Treasurer.....		158,414.94
Petty Cash Fund.....		500.00
		\$ 158,914.99
DISBURSEMENTS:		
Office and Administration:		
1101 Executive Salaries.....	\$ 6,300.00	
1103 Clerical Salaries.....	1,758.34	
1109 Per Diem and Fees.....	547.83	
1201 Office Supplies.....	40.11	
1301 Postage.....	231.20	
1302 Telephone and Telegraph.....	351.02	
1401 Hotels and Meals.....	47.84	
1402 Railroad and Other Fares.....	929.57	
1501 Printing and Stationery, Etc.....	436.30	
1601 Motor Vehicles (Upkeep).....	683.96	
1905 Miscellaneous Expense.....	530.75	
2203 Premium—Official Bonds.....	12.00	
2301 Students Aid, Etc.....	2,155.00	
2404 Student Transportation.....	978.97	
	\$ 15,002.89	

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

		Disbursements	Receipts
<b>DISBURSEMENTS:—Continued</b>			
<b>Subsistence:</b>			
1105	Supervisors' Salaries .....	\$ 2,210.00	
1107	Unskilled Labor .....	3,001.11	
3103	Dining Room and Kitchen Equipment ..	265.07	
1203 A	Meat, Fish and Fowl .....	\$4,676.51	
1203 B	Dairy Products, Eggs .....	3,748.57	
1203 C	Cereals .....	3,086.66	
1203 D	Vegetables .....	2,335.74	
1203 E	Fruits and Nuts .....	2,200.31	
1203 F	Saccharine Products .....	1,060.40	
1203 G	Beverages .....	239.69	
1203 H	Condiments, Flavors, Etc. ....	203.30	
1203 I	Fats, Oils, Etc. ....	1,378.53	
		18,929.71	
		\$	24,405.89
<b>Housekeeping:</b>			
1105	Supervisors' Salaries .....	\$ 4,255.00	
1107	Unskilled Labor .....	2,735.27	
1202	Cleaning and Household Supplies .....	1,882.62	
1204	Sewing Room Supplies .....	497.50	
1217	Ice and Other Refrigeration Supplies .....	12.00	
1222	Wearing Apparel Purchased .....	3,557.87	
1223	Miscellaneous Fuel .....	15.00	
3102	Furniture and Furnishings .....	1,363.42	
3104	Bedding and Linen .....	476.48	
3117	Refrigeration Equipment .....	27.00	
1905	General Expense .....	56.20	
			14,878.36
<b>Laundering:</b>			
1105	Supervisors' Salaries .....	\$ 690.00	
1107	Unskilled Labor .....	1,512.00	
1205	Laundry Supplies .....	895.24	
3105	Laundry Equipment .....	14.00	
			3,111.24
<b>Medical and Surgical Care:</b>			
1102	Professional and Technical Salaries .....	\$ 2,081.00	
1206	Medical and Surgical Supplies .....	115.37	
1207	Drugs and Medicines .....	207.35	
3106	Medical and Surgical Equipment .....	17.34	
			2,421.06
<b>Nursing and Attendance:</b>			
1102	Professional and Technical Salaries .....	\$ 1,590.75	
1107	Unskilled Labor .....	100.00	
			1,690.75
<b>Light, Heat, Power and Water:</b>			
1106	Skilled Labor .....	\$ 2,946.66	
1107	Unskilled Labor .....	410.00	
1218	Power and Heating Plant Supplies .....	281.59	
1224	Coal (Including Freight) .....	11,081.04	
1701	Light, Power, Water (Contractual) .....	4,845.33	
3118	Power and Heating Plant Equipment .....	59.00	
			19,623.62
<b>Care of Buildings, Grounds and Equipment:</b>			
1107	Unskilled Labor .....	\$ 3,927.40	
1213	Botanical and Ground Supplies .....	1,213.63	
1219	Plumbing Supplies and Materials .....	71.17	
1220	Electrical Supplies and Materials .....	260.84	

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

		Disbursements	Receipts
<b>DISBURSEMENTS:—Continued</b>			
<b>Care of Buildings, Grounds and Equipment:—Continued</b>			
1221	General Supplies and Materials .....	\$ 1,676.91	
1801	Repairs to Equipment and Fixtures .....	686.14	
1802	Repairs to Buildings and Structures .....	2,456.08	
3113	Construction Equipment .....	93.00	
1601	Motor Vehicles—Upkeep .....	563.50	
3107	Motor Vehicles—Purchased .....	546.40	
4103	Walks .....	1,737.02	
		\$ 13,232.09	
<b>Instructional:</b>			
1102	Professional and Technical Salaries .....	\$ 38,535.00	
1209	Classroom and Teachers' Supplies .....	676.71	
1210	Library Supplies .....	178.95	
1216	Shop Supplies and Materials .....	3,879.33	
3109	Classroom and Teachers' Equipment .....	4,084.89	
3110	Library and Equipment Stock .....	3.64	
3116	Shop Equipment .....	220.08	
		48,578.60	
<b>Recreational:</b>			
1105	Supervisors' Salaries .....	\$ 1,530.00	
1212	Recreational Supplies .....	569.03	
3112	Recreational Equipment .....	111.70	
		2,210.73	
<b>Agricultural:</b>			
1107	Unskilled Labor .....	\$ 3,230.43	
1214	Farm and Dairy Supplies .....	1,805.12	
1215	Forage and Supplies for Animals .....	6,013.06	
1601	Motor Vehicles Upkeep .....	563.74	
1801	Repairs to Equipment and Fixtures .....	48.30	
1801	Repairs to Buildings .....	134.49	
3107	Motor Vehicles Purchased .....	546.40	
3114	Farm and Dairy Equipment .....	235.58	
3115	Livestock .....	2,182.64	
		14,759.76	
<b>Total Receipts and Disbursements .....</b>		\$ 158,914.99	\$ 158,914.99

## INSTITUTIONAL RECEIPTS

SCHEDULE E-1

*July 1, 1926 to June 30, 1927*

1214	Sale Farm Products .....	\$ 285.46
1216	Sale Broom and Mattress Shop .....	2,651.07
1216	Sale Arts and Craft Shop .....	603.48
1216	Sale Shoe Shop .....	903.20
1222	Sale Clothing and Supplies .....	417.90
1201	Sale Stationery, Etc. ....	25.95
2403	Refunds and Rebates .....	985.64
	Indigent Pupils' Clothing .....	\$ 7,711.76
	Indigent Pupils' Travel Expense .....	1,566.22
		9,277.98
<b>Total .....</b>		\$ 15,150.68

CASH RECONCILIATION  
Fiscal Year Ended June 30, 1927

SCHEDULE E-2

	Maintenance Fund	Permanent Improvement Fund	Total
Cash Balance—Institutional—June 30, 1927-----	None	\$ .41	\$ .41
Add: Outstanding Checks-----	\$ 2,153.86	\$ .41	\$ 2,154.27
Add: Unexpended Balance 1923—Appropriation on Permanent Improvement-----	\$ 2,153.86	\$ .41	\$ 2,154.27
		114.73	114.73
	\$ 2,153.86	\$ 115.14	\$ 2,269.00
Cash Balance June 30, 1927—State Treasurer-----			\$ 2,269.00

PER CAPITA COST  
July 1, 1926 to June 30, 1927

EXHIBIT F

	Operating Cost	Average Number Students	Per Capita Cost For Period	Per Capita Cost Per Day
Maintenance:				
Office and Administration-----	\$ 14,502.89	304	\$ 47.71	\$ .1893
Subsistence-----	24,405.89		80.28	.3185
Housekeeping-----	14,878.36		48.94	.1942
Laundrying-----	3,111.24		10.24	.0406
Medical and Surgical Care-----	2,421.06		7.97	.0316
Nursing and Attendance-----	1,690.75		5.56	.0221
Light, Heat, Water and Power-----	19,623.62		64.55	.2562
Care of Buildings, Grounds and Equipment-----	13,232.09		43.52	.1727
Instructional-----	47,578.60		156.51	.6211
Recreational-----	2,210.73		7.27	.0288
Agricultural-----	14,759.76		48.55	.1927
	\$ 158,414.99		\$ 521.10	\$ 2.0678
Subsistence:				
1203 A Meat, Fish, Fowl-----	\$ 4,676.51		\$ 15.38	\$ .0610
1203 B Dairy Products, Eggs-----	4,748.57		12.33	.0489
1203 C Cereals-----	3,086.66		10.15	.0403
1203 D Vegetables-----	2,335.74		7.68	.0305
1203 E Fruits and Nuts-----	2,200.31		7.24	.0287
1203 F Saccharine Products-----	1,060.40		3.49	.0138
1203 G Beverages-----	239.69		.79	.0032
1203 H Condiments, Flavors, Etc-----	203.30		.67	.0027
1203 I Fats, Oils, Etc-----	1,378.53		4.52	.0180
	\$ 18,929.71		\$ 62.26	\$ .2471
Farm Products Consumed as Food-----	17,189.41		56.54	.2244
	\$ 36,119.12		\$ 118.80	\$ .4715

Number of Days 252.

## EXHIBIT H

## FARM AND DAIRY

*July 1, 1926 to June 30, 1927*

## Farm Products Consumed as Food:

Milk.....	\$ 14,026.99	
Vegetables.....	1,443.17	
Veal.....	268.38	
Pork.....	1,179.68	
Beef.....	271.19	
	<hr/>	\$ 17,189.41

## Farm Products Consumed on Farm:

Ensilage.....	\$ 1,080.00	
Hay.....	1,350.00	
	<hr/>	2,430.00

## Farm Products Consumed Otherwise:

Cotton for Mattresses.....	\$ 176.16	
Road and Campus Walks.....	810.25	
Top Soil and Sand.....	227.00	
Manure.....	568.00	
Cash Sales.....	285.46	
	<hr/>	2,066.87

Total Farm Products Consumed and Sold.....	\$	21,686.28
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## Cost of Operations:

Maintenance Cost.....	\$ 14,759.76	
Farm Products Consumed on Farm.....	2,430.00	
	<hr/>	17,189.76

Nominal Profit on Operations.....	\$	4,496.52
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# STATE PRISON

## RALEIGH

### CAPITAL ASSETS

EXHIBIT A

*Fiscal Year Ended June 30, 1927*

#### Central Prison and Camps:

Land—35 Acres.....	\$ 70,000.00
Grading and Terracing.....	1,000.00
Landscaping.....	1,000.00
Roads.....	1,000.00
Walks and Pavements.....	250.00
Fences.....	8,000.00
Sewers and Drains.....	2,280.00
Central Prison Building.....	1,117,819.91
Administration Building.....	40,000.00
Old Insane Building.....	35,000.00
Culvert Plant.....	5,000.00
Cow Barn and Feed Barn.....	3,000.00
Greenhouse.....	1,500.00
Two Garages.....	1,000.00
Mule Barn.....	1,000.00
Silo.....	750.00
Blacksmith Shop.....	1,000.00
Equipment not Classified.....	13,909.90
Office Equipment.....	2,142.00
Furniture and Furnishings.....	2,466.40
Dining Room and Kitchen Equipment.....	1,826.50
Bedding and Linens.....	1,696.00
Laundry and Equipment.....	3,435.50
Medical and Surgical Equipment.....	475.00
Motor Vehicles.....	2,370.00
Farm and Dairy Equipment.....	1,608.00
Livestock.....	2,310.00
Shop Equipment.....	800.00
Fire Protection Equipment.....	2,767.60
Equipment Convict Camps.....	45,913.57
	<hr/> \$ 1,371,320.38

#### Cary Farm:

Land 2,713 Acres.....	\$ 700,593.03
Roads.....	1,800.00
Bridges.....	400.00
Fences.....	3,400.00
Underground Piping.....	500.00
Sewers and Drains.....	1,000.00
New Ground Cleared and Stumped.....	61,037.36
Main Dormitory.....	90,000.00
Hilliard Dwelling.....	10,000.00
Wilder House.....	8,000.00
Jones House.....	3,600.00
Hudson House.....	3,000.00
Twelve Overseer Houses.....	12,000.00
Seven Old Houses.....	700.00
Three Livestock Barns.....	3,000.00
Old Administration Building.....	2,000.00
Three Feed Barns.....	1,500.00

## CAPITAL ASSETS—Continued

## Cary Farm:—Continued

One Gin House.....	\$ 1,000.00	
Three Cotton and Seed Houses.....	1,500.00	
Wagon Shelter.....	1,000.00	
Meat House.....	250.00	
Old Prisoners' Barracks.....	300.00	
Furniture and Furnishings.....	1,067.00	
Dining Room and Kitchen Equipment.....	563.90	
Bedding and Linens.....	690.00	
Laundry and Equipment.....	228.50	
Medical and Surgical Equipment.....	500.00	
Motor Vehicles.....	1,350.00	
Farm and Dairy Equipment.....	15,045.00	
Livestock.....	21,210.00	
Shop Equipment.....	150.00	
Fire Protection Equipment.....	1,036.10	
Equipment not Classified.....	3,317.00	
	<hr/>	\$ 951,727.89

## Caledonia Farm:

Land—6,908 Acres.....	\$ 72,171.35	
Grading and Terracing (Dyke).....	74,000.00	
Roads.....	8,900.00	
Bridges.....	6,000.00	
Fences.....	3,360.00	
Transmission Lines.....	1,200.00	
Reservoirs.....	1,000.00	
Underground Piping.....	1,000.00	
Sewers and Drains.....	58,000.00	
4,100 Acres of Farm, Cleared and Stumped.....	164,000.00	
Supervisor's Dwelling.....	10,000.00	
Overseer's Dwelling.....	2,000.00	
Main Barracks.....	10,000.00	
Mess Hall and Guards' Dwellings.....	2,000.00	
Storage Barn.....	3,000.00	
Corn Crib.....	1,500.00	
Livestock Barns.....	9,000.00	
Storage Barn.....	2,000.00	
Bath House and Wash House.....	1,000.00	
Ten Small Dwellings.....	5,000.00	
Hospital.....	1,000.00	
Supervisor's Dwelling.....	10,000.00	
Gillis Dwelling.....	3,000.00	
Cow Barn.....	10,000.00	
Overseer's Dwelling.....	3,000.00	
Corn Crib.....	1,000.00	
Horse Stables and Feed Storage Barn.....	16,000.00	
Stables.....	17,500.00	
Storage Barn.....	5,000.00	
Corn Crib.....	2,000.00	
Wagon Shed.....	1,000.00	
Main Barracks.....	5,000.00	
Hospital.....	1,500.00	
Old Women's Building.....	2,000.00	
Guards' Mess.....	2,000.00	
Eight Overseers' Dwellings.....	8,000.00	
Bath House, Smoke House, Commissary.....	2,000.00	
New Dormitory.....	200,000.00	
Other Buildings.....	55,445.00	
Office Equipment.....	305.00	
Furniture and Furnishings.....	1,729.65	
Dining Room and Kitchen Equipment.....	1,227.35	

CAPITAL ASSETS—*Continued*Caledonia Farm:—*Continued*

Bedding and Linens .....	\$ 3,324.00	
Laundry and Equipment .....	589.50	
Medical and Surgical Equipment .....	140.00	
Motor Vehicles .....	9,176.02	
Farm and Dairy Equipment .....	28,828.35	
Livestock .....	65,289.09	
Shop .....	525.00	
Fire Protection Equipment .....	3,981.80	
	<u>\$ 895,692.11</u>	
Total Capital Assets .....		<u>\$ 3,218,740.38</u>

## EXHIBIT B

INCOME AND EXPENSE—CENTRAL PRISON—PERMANENT  
IMPROVEMENT FUND*July 1, 1926 to June 30, 1927*

## Income:

Appropriation Public Laws, 1925 .....	\$ 149,000.00	
Insurance .....	390.00	
Refund .....	950.00	
	<u></u>	
Total Income .....		\$ 150,340.00

## Expense:

Shown in Prior Audit .....	\$ 45,633.72	
Current Expense (Schedule E-3) .....	55,640.91	
	<u></u>	
Total Expense .....		101,274.63
Unexpended Balance June 30, 1927 .....	\$ 49,065.37	

## EXHIBIT C

INCOME AND EXPENSE—CALEDONIA FARM—PERMANENT  
IMPROVEMENT FUND*July 1, 1926 to June 30, 1927*

## Income:

Appropriation Public Laws 1923 .....	\$ 50,000.00	
Appropriation Public Laws 1925 .....	85,000.00	
Sale of Mules .....	1,064.70	
Insurance .....	5,005.40	
Refunds .....	2,426.70	
	<u></u>	
Total Income .....		\$ 143,496.80

## Expense:

Shown in Prior Audit .....	\$ 70,895.29	
Current Expense (Schedule E-1) .....	69,879.48	
	<u></u>	
Total Expense .....		140,774.77
Unexpended Balance June 30, 1927 .....	\$ 2,722.03	

## EXHIBIT D

INCOME AND EXPENSE—CARY FARM—PERMANENT  
IMPROVEMENT FUND*July 1, 1926 to June 30, 1927*

## Income:

Appropriation Public Laws, 1925 .....	\$	20,000.00	
Sale of Mules .....		890.20	
Total Income .....	\$		20,890.20

## Expense:

Shown in Prior Audit .....	\$	3,781.92	
Current Expense (Schedule E-2) .....		6,502.23	
Total Expense .....			10,284.15
Unexpended Balance June 30, 1927 .....	\$		10,606.05

## EXHIBIT E

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND*July 1, 1926 to June 30, 1927*

## RECEIPTS:

From B. R. Lacy, State Treasurer:			
Caledonia Farm (Schedule E-1) .....	\$	69,879.48	
Cary Farm (Schedule E-2) .....		6,502.23	
Central Prison (Schedule E-3) .....		55,640.91	
Total Receipts .....	\$		132,022.62

## Disbursements:

Caledonia Farm (Schedule E-1) .....	\$	69,879.48	
Cary Farm (Schedule E-2) .....		6,502.23	
Central Prison (Schedule E-3) .....		55,640.91	
Total Disbursements .....	\$		132,022.62

## SCHEDULE E-1

RECEIPTS AND DISBURSEMENTS—CALEDONIA FARM—PERMANENT  
IMPROVEMENT FUND*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer .....	\$	69,879.48	
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## Disbursements:

1102 Professional and Technical Salaries .....	\$	405.00	
1105 Supervisors' Salaries .....		5,094.00	
1107 Unskilled Labor .....		2,662.48	
1106 Skilled Labor .....		116.00	
1202 Cleaning and Household Supplies .....		23.43	
1203 Food .....		1,215.99	

### RECEIPTS AND DISBURSEMENTS—CALEDONIA FARM—PERMANENT IMPROVEMENT FUND—*Continued*

#### DISBURSEMENTS:—*Continued*

1109 Per Diem and Fees .....	\$	266.00
1207 Drugs and Medicines .....		19.67
1214 Farm and Dairy Supplies .....		2.97
1216 Shop Supplies and Materials .....		4.71
1222 Wearing Apparel .....		112.50
1224 Coal .....		10.50
1601 Motor Vehicles Upkeep .....		2,723.52
3102 Institutional Furniture and Furnishings .....		4,167.50
3103 Dining Room and Kitchen Equipment .....		154.00
3107 Motor Vehicles .....		296.00
3114 Farm and Dairy Equipment .....		3,395.16
4102 Buildings .....		49,210.05
	\$	69,879.48

#### SCHEDULE E-2

### RECEIPTS AND DISBURSEMENTS—CARY FARM—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

#### Receipts:

From B. R. Lacy, State Treasurer .....	\$	6,502.23
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#### Disbursements:

3102 Institutional Furniture and Furnishings .....	\$	1,465.10
3107 Motor Vehicles .....		782.00
3114 Farm and Dairy Equipment .....		1,755.13
4101 Land .....		2,500.00
	\$	6,502.23

#### SCHEDULE E-3

### RECEIPTS AND DISBURSEMENTS—CENTRAL PRISON—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

#### Receipts:

From B. R. Lacy, State Treasurer .....	\$	55,640.91
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#### Disbursements:

1105 Supervisors' Salaries .....	\$	125.30
1106 Skilled Labor .....		169.00
1107 Unskilled Labor .....		45.00
3101 Office Equipment and Furnishings .....		1,073.27
3102 Institutional Furniture and Furnishings .....		2,902.30
3103 Dining Room and Kitchen Equipment .....		550.49
3105 Laundry Equipment .....		3,391.55
3107 Motor Vehicles .....		4,782.15
3116 Shop Equipment .....		9,105.98
3120 Electrical Equipment .....		211.08
3125 Guns, Pistols .....		1,408.66
3127 Machinery, Printing Plant .....		454.08
4101 Land .....		18,177.56
4102 Buildings .....		11,571.73
4107 General Plant .....		1,672.76
	\$	55,640.91

## EXHIBIT F

## MAINTENANCE—APPROPRIATION

*July 1, 1926 to June 30, 1927*

Appropriation .....	\$ 550,000.00
Expenditures .....	515,302.37
Balance Appropriation Unexpended .....	<u>\$ 34,697.63</u>

## EXHIBIT G

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## RECEIPTS:

From B. R. Lacy, State Treasurer:

Appropriation .....	\$ 139,868.02
Institutional Receipts (Schedule G-1) .....	375,434.35
	<u>\$ 515,302.37</u>

## Disbursements:

Administration (Schedule G-3) .....	\$ 50,754.89
Central Prison (Schedule G-3) .....	81,502.02
Caledonia Farm (Schedule G-3) .....	160,586.91
Cary Farm (Schedule G-3) .....	38,862.80
Storage Room (Schedule G-3) .....	10,586.47
Tailor Shop (Schedule G-3) .....	19,373.93
Printing Shop .....	995.95
Convict Camps (Schedule G-3) .....	152,639.40
	<u>\$ 515,302.37</u>

## SCHEDULE G-1

## INSTITUTIONAL RECEIPTS

July 1, 1926 to June 30, 1927

	Central Prison	Caledonia Farm	Cary Farm	Printing Plant	Tailor Shop	Storage Room	Green- house	Laundry	Chair Factory	Culvert Plant	Convict Camps (Sch. G-2)	Total
Convict Labor.....	\$ 4,587.14	\$ 89.92	\$ 113.50	\$ 1,654.37	\$-----	\$-----	\$ 92.60	\$ 1,756.81	\$ 5,417.30	\$13,756.38	\$244,871.27	\$ 271,974.25
Sale of Supplies Outside.....	-----	-----	-----	-----	1,770.28	-----	-----	-----	-----	-----	-----	1,770.28
Sale of Farm Products.....	-----	88,106.58	-----	-----	-----	-----	-----	-----	-----	-----	-----	88,106.58
Sale of Peanuts.....	-----	10,630.12	-----	-----	-----	-----	-----	-----	-----	-----	-----	10,630.12
Sale of Miscellaneous.....	-----	37.42	99.50	-----	-----	-----	-----	-----	-----	-----	400.00	536.92
Board Other than Prisoners.....	325.00	-----	-----	-----	-----	-----	-----	-----	-----	-----	167.41	492.41
Sale of Lumber and Wood.....	201.20	-----	123.00	-----	-----	-----	-----	-----	-----	-----	4.00	328.20
Sale of Scrap Material.....	5.20	-----	165.50	-----	-----	-----	-----	-----	-----	-----	-----	170.70
Refunds.....	283.21	264.16	-----	-----	-----	-----	-----	-----	-----	-----	26.04	573.41
Sale of Supplies.....	-----	-----	-----	-----	-----	-----	311.65	-----	-----	-----	519.83	831.48
Sale of Supplies inside.....	-----	7.00	-----	-----	-----	-----	-----	-----	-----	-----	13.00	20.00
Totals.....	\$ 5,401.75	\$98,955.36	\$ 501.50	\$ 1,654.37	\$ 1,770.28	-----	\$ 219.05	\$ 1,756.81	\$ 5,417.30	\$13,756.38	\$246,001.55	\$ 375,434.35

SCHEDULE G-2

## RECEIPTS—CONVICT CAMPS

July 1, 1926 to June 30, 1927

	6	7	9	10	11	28	30	31	36	33
	Barham-Cooper Micro	Berry Simms	Champion Franklin	Ewing Durham	Hight Hiddenite	Holloway Blowing Rock	Colc. Rosesville	Berry- Baker Wendell	Snipes Stokesdale	McMillan Hickory
Convict Labor.....	\$ 12,816.28	\$ 42,881.85	\$ 16,392.70	\$ 30,751.58	\$ 19,608.75	\$ 19,211.25	\$ 7,306.47	\$ 8,457.60	\$ 1,022.43	\$ 3,138.03
Sale of Supplies Outside.....										
Sale of Farm Products.....										
Sale of Peanuts.....										
Sale of Miscellaneous.....										
Board Other than Prisoners.....					148.35		19.06			
Sale of Lumber and Wood.....										
Sale of Scrap Material.....										
Refunds.....	7.00	2.17						519.83		
Sale of Supplies.....					10.00					
Sale of Supplies inside.....	3.00									
Totals.....	\$ 12,826.28	\$ 42,884.02	\$ 16,392.70	\$ 30,751.58	\$ 19,767.10	\$ 19,211.25	\$ 7,325.53	\$ 8,977.43	\$ 1,022.43	\$ 3,138.03

RECEIPTS—CONVICT CAMPS—Continued

	Bakers (old) Asheville	Ranes Marshall	Rollins Durham	Gulleys Dublin	Ranes W-Salem	Bakers (new) Asheville	Baileys	Porter- Boyd	Total
Convict Labor.....	\$ 19,517.44	\$ 22,642.71	\$ 7,815.66	\$ 2,071.40	\$ 15,906.29	\$ 6,991.55	\$ 2,949.75	\$ 5,389.53	\$ 244,871.27
Sale of Supplies Outside.....									
Sale of Farm Products.....									
Sale of Peanuts.....									
Sale of Miscellaneous.....					400.00				400.00
Board Other than Prisoners.....									167.41
Sale of Lumber and Wood.....			4.00						4.00
Sale of Scrap Material.....									
Refunds.....		16.87							26.04
Sale of Supplies.....									519.83
Sale of Supplies inside.....									13.00
Totals.....	\$ 19,517.44	\$ 22,659.58	\$ 7,819.66	\$ 2,071.40	\$ 16,306.29	\$ 6,991.55	\$ 2,949.75	\$ 5,389.53	\$ 246,001.55

## DISBURSEMENTS—MAINTENANCE FUND

July 1, 1926 to June 30, 1927

	1	2	3	4	5	6	7	Convict Camps (Sch. G-4)	Total
	Admin- istration	Central Prison	Caledonia Farm	Cary Farm	Storage Room	Tailor Shop	Print Shop		
1101 Executive Salaries.....	\$ 8,316.63	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 8,316.63
1102 Medical.....		2,600.00	2,250.00						4,850.00
1103 Clerical.....	1,725.00	1,800.00							3,525.00
1105 Supervisors.....		8,384.07	25,133.28	6,730.00			50.00	22,791.01	63,088.36
1107 Unskilled Labor.....		8,991.00	27,409.20	7,470.58				42,346.55	86,177.33
1109 A Accountants.....	2,554.20							30.00	2,584.20
1109 B Dentist.....		1,780.59	609.99	184.56				833.82	3,408.96
1109 C Directors and Mileage.....	1,838.46								1,838.46
1109 D Religious.....		350.00	25.00	570.00				208.00	1,153.00
1109 E Medical.....		897.45	1,226.90					4,429.50	6,553.85
1109 F Miscellaneous.....	2,220.85		193.21						2,414.06
1106 Skilled Labor.....			177.76	40.00					217.76
1201 Office Supplies.....		186.09	266.79					362.00	579.76
1202 A Household.....	876.76	39.77	316.30					6.60	1,336.24
1202 B Disinfectant.....		812.42	444.67	225.65				99.81	455.88
1202 C Miscellaneous.....		622.90	357.46	106.56				1,240.59	2,723.33
1203 A Meats.....		8,489.01	18,751.89	6,040.57				2,057.61	3,144.53
1203 B Groceries.....		4,531.40	11,141.75	1,264.08				29,020.93	62,302.40
1203 C Sugar.....		239.93	1,503.46	251.24				20,982.87	37,900.10
1203 D Flour—Meal.....		1,255.27	1,578.50	659.06				1,316.53	3,317.16
1203 E Tobacco.....		684.15	1,188.20	607.85				5,131.90	8,624.73
1204 Tailor Shop Supplies.....		86.88				19,106.63		2,265.18	4,745.38
1205 Laundry Supplies.....		1,043.49	432.53	115.21					19,193.51
1206 Medical and Surgical Supplies.....		512.06	637.85	255.12				812.42	2,403.65
1207 Drugs and Medicine.....		462.43	705.80	150.68				670.44	2,075.47
1212 Recreational Supplies.....		307.49		5.50				506.93	1,825.84
1213 Greenhouse.....		295.54						51.00	353.99
									295.54

## DISBURSEMENTS—MAINTENANCE FUND—Continued

	1 Admin- istration	2 Central Prison	3 Caledonia Farm	4 Cary Farm	5 Storage Room	6 Tailor Shop	7 Print Shop	Convict Camps (Sch. G-4)	Total
1214 A Seeds.....	\$.....	\$ 235.01	\$ 4,202.56	\$ 1,305.72	\$.....	\$.....	\$.....	\$ 184.84	\$ 5,928.13
1214 B Fertilizers.....	.....	6.96	15,957.56	94.20	.....	.....	.....	146.07	16,204.79
1214 C Miscellaneous.....	.....	.....	9,211.88	1,697.51	.....	.....	.....	20.95	10,930.34
1214 D Repairs.....	.....	.....	2,955.31	1,154.28	.....	.....	.....	.....	4,109.59
1215 A Forage, Horses and Mules.....	.....	.....	71.27	204.27	.....	.....	.....	180.49	456.03
1215 B Forage, Cattle.....	.....	996.88	231.40	151.66	.....	.....	.....	71.13	1,451.07
1215 C Forage, Swine.....	.....	.....	381.87	16.75	.....	.....	.....	22.83	421.45
1216 Shop Supplies.....	.....	1,342.22	1,684.31	318.04	.....	.....	.....	125.64	3,470.21
1217 Ice.....	.....	1,050.00	399.60	74.77	.....	.....	.....	419.08	1,943.45
1218 Power Plant Supplies.....	.....	385.09	58.64	175.54	.....	.....	.....	90.20	1,386.79
1219 Plumbing Supplies.....	.....	1,121.72	174.87	.....	.....	.....	.....	106.19	1,230.63
1220 Electrical Supplies.....	.....	966.40	110.52	47.52	.....	.....	.....	1,189.68	8,895.90
1221 General Plant Supplies.....	.....	2,559.90	4,419.09	727.23	.....	.....	.....	6,013.17	19,564.80
1222 A Shoes Purchased.....	.....	514.50	3,348.51	1,144.85	8,543.77	.....	.....	.....	1,937.90
1222 B Underwear Purchased.....	.....	176.40	1,080.00	294.50	.....	.....	.....	387.00	1,937.90
1222 C Socks and Hose Purchased.....	.....	196.32	847.50	119.75	.....	.....	.....	412.65	1,576.22
1222 D Suits Purchased.....	.....	1,042.34	1,626.50	269.00	267.30	.....	.....	1,855.38	5,060.52
1224 Coal Plus Freight.....	.....	17,070.58	1,686.64	84.01	.....	.....	.....	342.15	19,783.38
1225 Gun Shells—Gun Repairs.....	.....	2.50	.....	1.50	.....	.....	.....	33.65	37.65
1301 Postage.....	738.40	235.12	805.37	83.40	.....	.....	62.50	435.83	2,360.62
1302 Telephone and Telegraph.....	796.46	229.54	608.45	167.62	.....	.....	.....	79.35	1,881.42
1303 Express, Freight.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1401 Travel, Rooms, Food.....	304.50	9.70	.....	.....	.....	.....	.....	2.95	317.15
1402 Travel Fares.....	277.93	33.33	81.68	2.75	.....	.....	.....	1,024.27	1,419.96
1403 Mileage and Allowance.....	953.09	101.50	219.60	.....	.....	.....	.....	343.80	1,617.99
1601 A Fuel.....	.....	1,915.00	7,486.83	1,510.82	.....	.....	.....	428.64	11,341.29
1602 B Repairs—Parts.....	.....	1,514.35	2,149.80	197.37	.....	.....	.....	400.55	4,262.07
1701 Light and Water.....	.....	1,872.56	.....	1,356.00	.....	.....	.....	291.74	3,220.30
1902 Rents.....	28.54	175.00	.....	.....	.....	.....	.....	.....	203.54
1905 Expense not Classifiable.....	.....	820.69	1,403.65	365.14	.....	.....	.....	854.74	3,444.22

[illegible]

## DISBURSEMENTS—CONVICT CAMPS—MAINTENANCE FUND

SCHEDULE C-4

July 1, 1926 to June 30, 1927

	6	7	9	10	11	28	30	31	32
	Barham- Cooper Micro	Berry Simms	Champion Franklin	Ewing Durham	Hight Hiddenite	Holloway Blowing Rock	Cole Rolesville	Berry- Baker Wendell	Ross Winston- Salem
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1101 Executive Salaries.....									
1102 Medical.....									
1103 Clerical.....									
1105 Supervisors.....	1,645.00	2,307.75	2,260.50	2,332.50	2,310.00	2,305.50	1,340.00	1,571.50	1,623.11
1107 Unskilled Labor.....	150.00	5,066.77	2,298.25	5,040.00	5,165.25	4,941.75	3,806.74	3,870.50	4,234.33
1109 A Accountants.....					30.00				
1109 B Dentist.....	19.50	26.50	83.50	39.00	45.00	116.00	61.36	40.00	30.70
1109 C Directors—Mileage.....									
1109 D Religious.....		30.00			28.00		40.00	70.00	
1109 E Medical.....	151.50	571.00	118.00	425.40	339.00	993.00	392.50	258.50	339.10
1109 F Miscellaneous.....									
1106 Skilled Labor.....		44.00		48.00	44.00	40.00	102.00	28.00	
1201 Office Supplies.....									
1202 A Household.....	10.10		16.21	6.35			22.80	9.85	
1202 B Disinfectant.....	86.27	77.57	46.28	82.25	122.77	164.18	76.69	78.18	53.96
1202 C Miscellaneous.....	55.06	174.43	127.23	163.85	304.19	244.67	186.04	75.80	121.26
1203 A Meats.....	1,248.53	4,042.99	2,143.01	2,781.90	2,922.67	2,586.99	2,091.89	2,917.45	1,898.67
1203 B Groceries.....	887.13	2,584.12	1,299.52	1,569.56	1,461.00	2,308.34	1,981.92	1,467.92	1,568.35
1203 C Sugar.....	70.55	218.58	66.65	171.13	166.63	98.75	122.71	57.75	81.90
1203 D Flour—Meal.....	200.42	719.10	330.38	406.32	551.77	638.75	196.02	206.45	239.16
1203 E Tobacco.....	56.85	431.15	97.35	183.25	198.75	215.06	254.35	188.50	118.62
1204 Tailor Shop Supplies.....									
1205 Laundry Supplies.....	45.00	44.50	65.00	70.10	68.10	80.60	67.97	66.40	13.15
1206 Medical and Surgical Supplies.....		131.85	53.35	64.45	99.17		89.70	97.65	
1207 Drugs and Medicine.....	8.64	63.45	36.05	58.85	80.80	42.12	52.75		70.10
1212 Recreational Supplies.....									
1213 Greenhouse.....									
1214 A Seeds.....		45.24		29.05			96.60		13.95

[illegible]

## DISBURSEMENTS—CONVICT CAMPS—MAINTENANCE FUND—Continued

	6	7	9	10	11	28	30	31	32
	Barham-Cooper Micro	Berry Simms	Champion Franklin	Ewing Durham	Hight Hiddenite	Holloway Blowing Rock	Cole Rosesville	Berry- Baker Wendell	Ross Winston- Salem
1214 B Fertilizers.....	\$.....	\$ 49.30	\$.....	\$ 34.02	\$.....	\$.....	\$ 49.25	\$.....	\$ 13.50
1214 C Miscellaneous.....					20.95				
1214 D Repairs.....									
1215 A Forage, Horses and Mules.....		6.95		112.46					
1215 B Forage, Cattle.....				71.13					
1215 C Forage—Swine.....				22.83					
1216 Shop Supplies.....				8.20			23.70		50.74
1217 Ice.....		204.00		109.33			17.50		1.50
1218 Power Plant Supplies.....									
1219 Plumbing Supplies.....								90.20	
1220 Electrical Supplies.....							87.12	13.19	
1221 General Plant Supplies.....	28.15	202.56	20.00	91.37	33.07	76.48	125.08	132.39	75.98
1222 B Shoes Purchased.....	16.80	952.60	213.55	551.15	885.29	634.35	623.68	394.50	440.65
1222 C Underwear Purchased.....									
1222 D Socks and Hose Purchased.....	10.00	72.50	17.25	37.20	35.25	16.50	41.00	28.50	
1222 E Suits Purchased.....	123.75	296.50	91.13	39.00	132.25	72.00	181.00	141.00	93.00
1224 Coal, Plus Freight.....									
1225 Gun Shells—Gun Repairs.....							19.00		
1301 Postage.....	31.19	74.50	21.00	37.37	39.86	38.29	32.00	26.85	20.00
1302 Telephone and Telegraph.....			1.14	17.38		11.25	2.90	17.25	1.00
1303 Express, Freight.....									
1401 Travel, Room, Food.....			68.44	47.45	144.30	162.30			
1402 Travel Fares.....	178.24	222.22							
1403 Mileage Allowance.....									
1601 A Fuel.....						8.80	249.00	12.00	96.10
1602 B Repairs—Parts.....								263.86	64.27
1701 Light and Water.....								12.21	204.61
1902 Rents.....									
1905 Expense not Classifiable.....		416.89	25.00			25.00	116.65	64.40	5.00

	33 McMillan Hickory	5 Baker (Old) Asheville	36 Snipes Stokesdale	35 Barham Greensboro	34 Baker (New) Asheville	Ranes Marshall	Rollins Durham	Gulleys Dublin	Total
1214 B Fertilizers.....	\$		\$		\$				\$ 146.07
1214 C Miscellaneous.....									20.95
1214 D Repairs.....									
1215 A Forage, Horses and Mules.....		23.30				37.78			180.49
1215 B Forage, Cattle.....									71.13
1215 C Forage, Swine.....		30.50				12.50			22.83
1216 Shop Supplies.....		45.00			8.75	31.00		2.00	125.64
1217 Ice.....									419.08
1218 Power Plant Supplies.....									90.20
1219 Plumbing Supplies.....			5.88						106.19
1220 Electrical Supplies.....									
1221 General Plant Supplies.....		93.51	34.67	15.75	107.55	136.54	12.50	4.08	1,189.68
1222 B Shoes Purchased.....	62.55	341.00	323.80	132.00	336.80		51.00	48.45	6,013.17
1222 C Underwear Purchased.....		162.00				225.00			387.00
1222 D Socks and Hose Purchased.....	11.50	27.10	24.00	16.00	59.00	6.25	5.00	5.60	412.65
1222 E Suits Purchased.....	121.50	78.00	11.25	141.50	174.00	143.50	16.00		1,855.38
1224 Coal, Plus Freight.....					342.15				342.15
1225 Gun Shells—Gun Repairs.....		14.65							33.65
1301 Postage.....	9.50	22.00	9.45		19.32	31.50	16.00	7.00	435.83
1302 Telephone and Telegraph.....	6.53	10.52			1.10	4.30	5.98		79.35
1303 Express, Freight.....								.50	.50
1401 Travel, Room, Food.....						2.95			2.95
1402 Travel Fares.....		27.50	44.30			30.05	44.40	55.07	1,024.27
1403 Mileage Allowance.....		15.20			67.60				343.80
1601 A Fuel.....	18.61	35.50	37.24			39.55			428.64
1602 B Repairs—Parts.....		12.50	37.20			22.72			400.55
1701 Light and Water.....			60.03		14.09				291.74
1902 Rents.....									
1905 Expense not Classifiable.....			25.80		149.00	27.00			854.74

	6	7	9	10	11	28	30	31	32
	Barham-Cooper Micro	Berry Summs	Champion Franklin	Ewing Durham	Hight Hiddenite	Holloway Blowing Rock	Cole Rolesville	Berry- Baker Wendell	Ross Winston- Salem
1501 Printing.....	\$	\$	\$	\$	\$	\$	\$	\$	\$
2201 Insurance.....									
2404 Reward—Capture.....									
2405 Commutation.....									
2406 Transportation.....									
3101 Office Equipment.....									
3102 Household Equipment.....				67.00			28.14	36.50	
3103 Dining Room and Kitchen Equipment.....		34.08		133.95	45.30	72.30	43.75	36.50	
3104 Blankets.....					48.00				
3106 Medical Equipment.....									
3107 A Automobile.....									
3107 B Trucks and Tractors.....									
3114 A Farm Machinery.....									
3114 B Farm Tools.....									
3114 C Farm Wagons, Harness.....									
3114 D Farm Equipment—Miscellaneous.....							30.00		
3114 E Dairy Equipment.....									
3115 A Horses and Mules.....									
3115 B Cattle.....				66.00		50.00	125.00	235.00	15.00
3115 C Swine.....	100.00	25.00						4.31	
3116 Shop Equipment.....			3.50						
3125 Guns and Rifles.....							11.00		
1227 Paper Stock.....									
Totals.....	\$ 5,122.68	\$ 19,136.10	\$ 9,502.69	\$ 14,917.80	\$ 15,321.37	\$ 15,942.98	\$ 12,787.81	\$ 12,705.95	\$ 11,487.71

## STATE PRISON AUDIT

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	33	5	36	35	34	Ranes Marshall	Rollins Durham	Gulleys Dublin	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1501 Printing.....									
2201 Insurance.....									
2404 Reward—Capture.....									
2405 Commutation.....									
2406 Transportation.....									
3101 Office Equipment.....									
3102 Household Equipment.....						93.40			297.34
3103 Dining Room and Kitchen Equipment.....	11.25	22.30			20.00	44.61	18.85		410.59
3104 Blankets.....				108.00	276.00				432.00
3106 Medical Equipment.....									
3107 A Automobile.....									
3107 B Trucks and Tractors.....									
3114 A Farm Machinery.....									
3114 B Farm Tools.....									
3114 C Farm Wagons, Harness.....									
3114 D Farm Equipment—Miscellaneous.....									
3114 E Dairy Equipment.....									
3115 A Horses and Mules.....									30.00
3115 B Cattle.....					165.00				215.00
3115 C Swine.....	16.00					55.00			637.00
3116 Shop Equipment.....									7.81
3125 Guns and Rifles.....		21.50							32.50
1227 Paper Stock.....									
Totals.....	\$ 2,430.00	\$ 7,941.32	\$ 3,583.85	\$ 1,323.38	\$ 6,817.70	\$ 9,161.77	\$ 2,229.08	\$ 2,226.61	\$ 152,639.40

SCHEDULE G-5

## CASH RECONCILIATION

*Fiscal Year Ended June 30, 1927*

	Maintenance Fund	Permanent Improvement Fund	Total
Receipts .....	\$ 515,302.37	\$ 132,022.62	\$ 647,324.99
Disbursements .....	515,302.37	132,022.62	647,324.99
Balance July 1, 1926 .....	\$ .....	\$ .....	\$ 949.14
Outstanding Checks (Schedule G-6) .....	20,553.51	1,676.25	22,229.76
Balance July 1, 1927—State Treasurer's Records .....	.....	.....	\$ 23,178.90

EXHIBIT H

## INCOME AND EXPENSE—ALL UNITS

*July 1, 1926 to June 30, 1927*

	Income	Expense	Profit or Loss
Administration .....	None	\$ 53,125.17	\$ 53,125.17
Central Prison .....	36,408.42	115,336.55	78,928.13
Caledonia Farm .....	251,808.05	227,105.49	24,702.56
Cary Farm .....	40,977.38	25,951.90	15,025.48
Printing and Plant .....	6,058.88	724.26	5,334.62
Tailor Shop .....	30,931.18	9,469.87	21,461.31
Barham Camp—Micro, N. C. ....	12,049.60	5,248.47	6,801.13
Berry Camp—Sims, N. C. ....	46,021.02	20,584.09	25,436.93
Champion Camp—Almond, N. C. ....	16,092.40	10,222.77	5,869.63
Ewing Camp—Durham, N. C. ....	31,415.39	16,187.86	15,227.53
Hights Camp—Hiddenite, N. C. ....	26,338.67	17,519.08	8,819.59
Holloways Camp—Chimney Rock, N. C. ....	29,832.75	15,805.08	14,027.67
Coles Camp—Rolesville, N. C. ....	16,813.40	11,955.15	4,858.24
Bakers Camp—Wendell, N. C. ....	22,605.43	11,543.29	11,062.14
Ross Camp—Winston-Salem, N. C. ....	22,299.91	8,897.41	13,402.50
McMillan Camp—Hickory, N. C. ....	6,468.80	1,433.58	5,035.22
Bakers Camp—Asheville, N. C. (Old) .....	12,557.99	15,240.94	2,682.95
Snipes Camp—Stokesdale, N. C. ....	3,507.72	1,919.20	1,588.52
Barham Camp—Greensboro, N. C. ....	2,380.61	942.70	1,437.91
Bakers Camp—Asheville, N. C. (New) .....	6,991.55	4,372.15	2,619.40
Ranes Camp—Marshall, N. C. ....	16,076.03	16,261.87	185.84
Rollins Camp—Durham, N. C. ....	6,753.05	3,043.03	3,710.02
Gulleys Camp—Dublin, N. C. ....	3,583.00	3,448.97	134.03
Coles Camp—Waynesville, N. C. ....	12.03	449.70	437.67
Storage Room .....	7,310.00	3,812.43	3,497.58
Total .....	\$ 655,293.26	\$ 600,601.01	\$ 54,692.25

## SCHEDULE H-1

## INCOME AND EXPENSE—ADMINISTRATION

July 1, 1926 to June 30, 1927

Income:

None

Expense:

Salaries, Materials, Etc. (Schedule G-3) .....	\$ 21,098.28
Commutation (Schedule G-3) .....	19,961.18
Reward and Captures (Schedule G-3) .....	5,919.04
Transportation (Schedule G-3) .....	3,776.39
Printing, Rewards and Captures .....	2,058.78
	<hr/>
	\$ 52,813.67

Add:

Inventory July 1, 1926 .....	3,802.50
	<hr/>
	\$ 56,616.17

Less:

Inventory June 30, 1927 (Schedule H-26) .....	3,491.00
	<hr/>

Nominal Loss .....\$ 53,125.17

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## SCHEDULE H-2

## INCOME AND EXPENSE—CENTRAL PRISON

July 1, 1926 to June 30, 1927

Income:

Convict Labor .....	\$ 4,068.09
Sale of Supplies .....	3,980.00
Board Other than Prisoners .....	325.00
Sale of Materials .....	5.20
Refunds .....	283.21
Betterments .....	4,813.16
From Greenhouse .....	311.65
From Laundry .....	1,934.27
From Chair Factory .....	7,322.22
From Culvert Plant .....	13,365.62
	<hr/>
	\$ 36,408.42

Expense:

Salaries, Materials, Etc. (Schedule G-3) .....	\$ 81,502.02
Tailor Shop—Wearing Apparel .....	2,894.37
Tailor Shop—Bedding .....	341.00
Guano .....	60.81
Printing .....	524.70
Wood—From Farm .....	2,205.90
Food Raised and Consumed .....	3,800.00
Food and Forage—Prison Farm .....	11,690.30
	<hr/>

Total .....\$ 103,019.10

Accounts Payable .....4,180.80

Add:—Inventory—Holloway Camp—Trans.

Central Prison .....	\$ 1,508.15
Inventory July 1, 1926 .....	31,265.35
	<hr/>
	32,773.50

\$ 139,973.40

INCOME AND EXPENSE—CENTRAL PRISON—*Continued*

## Less:

Inventory June 30, 1927 (Schedule H-26) .....	\$	24,636.85	
Total Expense .....	\$	115,336.55	
Nominal Loss .....	\$	78,928.13	

## SCHEDULE H-3

## INCOME AND EXPENSE—CALEDONIA FARM

*July 1, 1926 to June 30, 1927*

## Income:

Convict Labor .....	\$	25.58
Sale of Farm Products to Other Prison Units .....		5,952.53
Sale of Farm Products—Cotton .....		88,106.58
Sale of Farm Products—Cotton Seed .....		19,852.77
Sale of Farm Products—Peanuts .....		10,630.12
Sale of Farm Products—Miscellaneous .....		4,657.74
Refunds .....		264.16
Betterments—Convict Labor .....		73,061.47
Betterments—Lumber Used .....		1,912.50
Vegetables Produced and Consumed .....		22,439.60
Meat Produced and Consumed .....		16,140.00
Flour and Meal Produced and Consumed .....		5,165.00
Milk and Butter Produced and Consumed .....		3,100.00
Total Income .....	\$	251,808.05

## Expense:

Salaries, Materials, Etc. (Schedule G-3) .....	\$	160,586.91
Tailor Shop—Wearing Apparel .....		6,295.23
Tailor Shop—Bedding .....		2,221.20
Food—Prison Farm .....		47,344.60
Lumber from Farm .....		1,912.50
Guano—Exchanged for Cotton Seed .....		19,852.77
Stationery—Forms and Miscellaneous .....		1,340.75
Total .....	\$	239,553.96

## Add:

Accounts Payable .....	9,453.74
Inventory July 1, 1926 .....	218,907.52
Cost 1926 Crop .....	126,518.45
	\$ 594,433.67

## Less:

Inventory June 30, 1927 (Schedule H-26) .....	\$	245,057.25
Cost 1927 Crop .....		122,270.93
		367,328.18
		227,105.49
Nominal Profit .....	\$	24,702.56

## SCHEDULE H-4

## INCOME AND EXPENSE—CARY FARM

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 611.50
Sale of Farm Products to Other Prison Units.....	2,563.46
Sale of Farm Products—Cotton Seed.....	5,175.86
Sale of Farm Products—Miscellaneous.....	1,479.50
Sale of Lumber, Wood.....	1,636.20
Sale of Material.....	165.50
Betterments—Convict Labor.....	12,989.84
Betterments—Lumber Used.....	1,047.52
Food, and Forage Produced and Consumed.....	15,318.00
Total Income.....	\$ 40,977.38
Expense:	
Salaries, Materials, Etc. (Schedule G-3).....	\$ 38,862.80
Tailor Shop—Wearing Apparel.....	2,388.43
Tailor Shop—Bedding.....	407.70
Guano—Exchanged for Cotton Seed.....	5,175.86
Lumber Used for Farm.....	1,047.52
Food and Forage.....	11,784.34
Total.....	\$ 59,666.65
Add:	
Inventory July 1, 1926.....	53,833.93
Accounts Payable.....	1,398.08
Cost 1926 Crop.....	28,589.50
	\$ 143,488.16
Less:	
Inventory June 30, 1927 (Schedule H-26).....	\$ 85,687.18
Cost 1927 Crop.....	31,849.08
	117,536.26
Total Expense.....	25,951.90
Nominal Profit.....	\$ 15,025.48

## SCHEDULE H-5

## INCOME AND EXPENSE—PRINTING PLANT

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 6,058.88
Expense:	
Salaries, Materials, Etc. (Schedule G-3).....	\$ 995.95
Working Forms.....	217.18
	\$ 1,213.13
Less:	
Inventory June 30, 1927 (Schedule H-26).....	488.87
Total Expense.....	724.26
Nominal Profit.....	\$ 5,334.62

## SCHEDULE H-6

## INCOME AND EXPENSE—TAILOR SHOP

*July 1, 1926 to June 30, 1927*

Income:	
Sale of Products—Outside.....	\$ 1,770.28
Sale of Products—Inside.....	29,160.90
Total Income.....	\$ 30,931.18
Expense:	
Salaries, Materials, Etc., (Schedule G-3).....	\$ 19,373.93
Shucks for Mattresses.....	137.25
	\$ 19,511.18
Less:	
Inventory June 30, 1927 (Schedule H-26).....	10,041.31
Total Expense.....	9,469.87
Nominal Profit.....	\$ 21,461.31

## SCHEDULE H-7

## INCOME AND EXPENSE—BARHAM-COOPER CAMP—MICRO, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 12,042.60
Refunds.....	7.00
Total Income.....	\$ 12,049.60
Expense:	
Salaries, Materials, Etc. (Schedule G-4).....	\$ 5,122.68
Tailor Shop—Wearing Apparel.....	171.02
Tailor Shop—Bedding.....	5.00
Food—Prison Farm.....	352.72
	\$ 5,651.42
Add:	
Inventory July 1, 1926.....	730.65
	\$ 6,382.07
Less:	
Inventory June 30, 1927.....	1,133.60
Total Expense.....	5,248.47
Nominal Profit.....	\$ 6,801.13

## SCHEDULE H-8

## INCOME AND EXPENSE—BERRY'S CAMP—SIMS, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 46,018.85
Refunds.....	2.17
Total Income.....	\$ 46,021.02
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 19,136.10
Tailor Shop—Wearing Apparel.....	1,112.70
Tailor Shop—Bedding.....	405.45
Food—Prison Farm.....	1,603.80
	\$ 22,258.05
Add:	
Inventory July 1, 1926.....	2,391.65
	\$ 24,649.70
Less:	
Inventory June 30, 1927.....	4,065.61
Total Expense.....	20,584.09
Nominal Profit.....	\$ 25,436.93

## SCHEDULE H-9

## INCOME AND EXPENSE—CHAMPIONS CAMP—ALMOND, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 16,092.40
Expense:	
Salaries—Materials, Etc., (Schedule G-4).....	\$ 9,502.69
Tailor Shop—Wearing Apparel.....	334.00
Tailor Shop—Bedding.....	26.25
Food—Prison Farm.....	454.80
	\$ 10,317.74
Add:	
Inventory July 1, 1926.....	2,113.56
	\$ 12,431.30
Less:	
Inventory June 30, 1927.....	2,208.53
Total Expense.....	10,222.77
Nominal Profit.....	\$ 5,869.63

## SCHEDULE H-10

## INCOME AND EXPENSE—EWINGS CAMP—DURHAM, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 31,415.39
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 14,917.80
Tailor Shop—Wearing Apparel.....	976.60
Tailor Shop—Bedding.....	186.60
Food—Prison Farm.....	776.71
	<hr/>
	\$ 16,857.71
Add:	
Inventory July 1, 1926.....	1,598.75
	<hr/>
	\$ 18,456.46
Less:	
Inventory June 30, 1927.....	2,268.60
	<hr/>
Total Expense.....	16,187.86
	<hr/>
Nominal Profit.....	\$ 15,227.53
	<hr/>

## SCHEDULE H-11

## INCOME AND EXPENSE—HIGHTS CAMP—HIDDENITE, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 26,180.32
Sale Supplies.....	10.00
Board Other than Prisoners.....	148.35
	<hr/>
Total Income.....	\$ 26,338.67
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 15,321.37
Tailor Shop—Wearing Apparel.....	976.60
Tailor Shop—Bedding.....	180.35
Food—Prison Farm.....	1,225.75
	<hr/>
	\$ 17,704.07
Add:	
Inventory July 1, 1926.....	2,018.31
	<hr/>
	\$ 19,722.38
Less:	
Inventory June 30, 1927.....	2,203.30
	<hr/>
Total Expense.....	17,519.08
	<hr/>
Nominal Profit.....	\$ 8,819.59
	<hr/>

## SCHEDULE H-12

## INCOME AND EXPENSE—HOLLOWAY'S CAMP—CHIMNEY ROCK, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 29,832.75
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 15,942.98
Tailor Shop—Wearing Apparel .....	792.50
Tailor Shop—Bedding .....	197.50
Food—Prison Farm .....	801.55
	<hr/>
	\$ 17,734.53
Less:	
Inventory June 30, 1927.....	1,929.45
	<hr/>
Total Expense .....	15,805.08
	<hr/>
Nominal Profit .....	\$ 14,027.67
	<hr/>

## SCHEDULE H-13

## INCOME AND EXPENSE—COLES CAMP—ROLESVILLE, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 16,804.40
Board Other than Prisoners .....	9.00
	<hr/>
Total Income.....	\$ 16,813.40
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 12,787.81
Tailor Shop—Wearing Apparel .....	1,205.00
Tailor Shop—Bedding .....	295.50
Food—Prison Farm .....	971.22
	<hr/>
	\$ 15,259.53
Less:	
Inventory June 30, 1927.....	3,304.37
	<hr/>
Total Expense .....	11,955.16
	<hr/>
Nominal Profit .....	\$ 4,858.24
	<hr/>

## SCHEDULE H-14

## INCOME AND EXPENSE—BAKERS CAMP—WENDELL, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 22,085.60
Sale of Supplies.....	519.83
Total Income.....	\$ 22,605.43
Expense:	
Salaries, Materials, Etc. (Schedule G-4).....	\$ 12,705.95
Tailor Shop—Wearing Apparel.....	968.55
Tailor Shop—Bedding.....	194.50
Food—Prison Farm.....	1,107.30
	\$ 14,976.30
Less:	
Inventory June 30, 1927.....	3,433.01
Total Expense.....	11,543.29
Nominal Profit.....	\$ 11,062.14

## SCHEDULE H-15

## INCOME AND EXPENSE—ROSS CAMP—WINSTON-SALEM, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 21,899.91
Miscellaneous.....	400.00
Total Income.....	\$ 22,299.91
Expense:	
Expenses—Materials, Etc. (Schedule G-4).....	\$ 11,487.71
Tailor Shop—Wearing Apparel.....	415.50
Tailor Shop—Bedding.....	97.30
Food—Prison Farm.....	401.60
	\$ 12,402.11
Less:	
Inventory June 30, 1927.....	3,504.70
Total Expense.....	8,897.41
Nominal Profit.....	\$ 13,402.50

## SCHEDULE H-16

## INCOME AND EXPENSE—McMILLAN CAMP—HICKORY, N. C.

*July 1, 1926 to June 30, 1927*

Income:		
Convict Labor.....	\$	6,468.80
Expense:		
Salaries, Materials, Etc., (Schedule G-4).....	\$	2,430.00
Tailor Shop—Wearing Apparel.....		124.00
Food—Prison Farm.....		93.00
	\$	2,647.00
Less:		
Inventory June 30, 1927.....		1,213.42
Total Expense.....		1,433.58
Nominal Profit.....	\$	5,035.22

## SCHEDULE H-17

## INCOME AND EXPENSE—BAKERS CAMP—ASHEVILLE, N. C. (OLD)

*July 1, 1926 to June 30, 1927*

Income:		
Convict Labor.....	\$	12,557.99
Expense:		
Salaries, Materials, Etc., (Schedule G-4).....	\$	7,941.32
Tailor Shop—Wearing Apparel.....		1,158.00
Tailor Shop—Bedding.....		566.40
Food—Prison Farm.....		337.05
	\$	10,002.77
Add:		
Inventory July 1, 1926.....		5,238.17
Total Expense.....		15,240.94
Nominal Loss.....	\$	2,682.95

## SCHEDULE H-18

## INCOME AND EXPENSE—SNIPES CAMP—STOKESDALE, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 3,507.72
Expense:	
Salaries Materials, Etc., (Schedule G-4) .....	\$ 3,583.85
Tailor Shop—Wearing Apparel .....	545.50
Food—Prison Farm .....	12.00
	<hr/>
	\$ 4,141.35
Less:	
Inventory June 30, 1927.....	2,222.15
	<hr/>
Total Expense .....	1,919.20
	<hr/>
Nominal Profit .....	\$ 1,588.52
	<hr/> <hr/>

## SCHEDULE H-19

## INCOME AND EXPENSE—BARHAMS CAMP—GREENSBORO, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 2,380.61
Expense:	
Salaries Materials, Etc., (Schedule G-4) .....	\$ 1,323.38
Tailor Shop—Wearing Apparel .....	295.05
Tailor Shop—Bedding .....	237.50
Food Prison Farm .....	10
	<hr/>
	\$ 1,856.03
Less:	
Inventory—June 30, 1927 .....	913.33
	<hr/>
Total Expense .....	942.70
	<hr/>
Nominal Profit .....	\$ 1,437.91
	<hr/> <hr/>

## SCHEDULE H-20

## INCOME AND EXPENSE—BAKERS CAMP—ASHEVILLE, N. C. (NEW)

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 6,991.55
Expenses:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 6,817.70
Tailor Shop—Wearing Apparel.....	1,106.80
Tailor Shop—Bedding.....	£44.00
Food—Prison Farm.....	93.00
	<hr/>
	\$ 8,961.50
Less:	
Inventory June 30, 1927.....	4,589.35
	<hr/>
Total Expense.....	4,372.15
	<hr/>
Nominal Profit.....	\$ 2,619.40
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## SCHEDULE H-21

## INCOME AND EXPENSE—RANES CAMP—MARSHALL, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 16,059.16
Refunds.....	16.87
	<hr/>
Total Income.....	\$ 16,076.03
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 9,161.77
Tailor Shop—Wearing Apparel.....	678.60
Food—Prison Farm.....	539.85
	<hr/>
	\$ 10,380.22
Add:	
Inventory July 1, 1926.....	5,881.65
	<hr/>
Total Expense.....	16,261.87
	<hr/>
Nominal Loss.....	\$ 185.84
	<hr/>

SCHEDULE H-22

## INCOME AND EXPENSE—ROLLINS CAMP—DURHAM N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 6,749.05
Sale Wood.....	4.00
Total Income.....	\$ 6,753.05
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 2,229.68
Tailor Shop—Wearing Apparel.....	166.00
Tailor Shop—Bedding.....	73.60
	\$ 2,469.28
Add:	
Inventory July 1, 1926.....	573.75
Total Expense.....	3,043.03
Nominal Profit.....	\$ 3,710.02

SCHEDULE H-23

## INCOME AND EXPENSE—GULLEYS CAMP—DUBLIN, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 3,423.00
Sale of Products—Inside.....	160.00
Total Income.....	\$ 3,583.00
Expense:	
Salaries, Materials, Etc., (Schedule G-4).....	\$ 2,226.61
Tailor Shop—Wearing Apparel.....	200.50
Tailor Shop—Bedding.....	30.00
Food—Prison Farm.....	196.25
	\$ 2,653.36
Add:	
Inventory July 1, 1926.....	795.61
Total Expense.....	3,448.97
Nominal Profit.....	\$ 134.03

## SCHEDULE H-24

## INCOME AND EXPENSE—COLES CAMP—WAYNESVILLE, N. C.

*July 1, 1926 to June 30, 1927*

Income:	
Convict Labor.....	\$ 1.97
Board.....	10.06
Total Income.....	\$ 12.03
Expense:	
Inventory July 1, 1926.....	449.70
Nominal Loss.....	\$ 437.73

## SCHEDULE H-25

## INCOME AND EXPENSE—STORAGE ROOM

*July 1, 1926 to June 30, 1927*

Income:.....		None
Sale of Supplies.....	\$	7,310.00
Expense:		
Salaries, Materials, Etc., (Schedule H-4).....	\$ 10,586.47	
Add:		
Inventory July 1, 1926.....	8,808.70	
	\$ 19,395.17	
Less:		
Inventory June 30, 1927 (Schedule H-26).....	15,582.75	
Total Expense.....		3,812.42
Nominal Profit.....	\$	3,497.58

SCHEDULE H-26

## INVENTORIES

Fiscal Year Ended June 30, 1927

	Central Prison	Caledonia Farm	Cary Farm	Convict Camps	Print Plant	Storage Room	Tailor Shop	Administra- tion
1201 Office Supplies.....	\$ 52.00	\$ 232.45	\$ 27.50	\$ 115.50	\$	\$	\$	\$ 706.00
1202 Household Supplies.....	414.25	681.54	65.00	1,725.12		102.00		
1203 Food Stuffs.....	1,780.00	8,808.07	2,230.25	5,215.34			6,633.31	
1204 Sewing Supplies—Dry Goods.....	1,710.85							
1205 Laundry Supplies.....	423.75	225.00	33.25	175.43				
1206-7 Drugs and Medicines.....	500.00	725.00	150.00	217.60				
1216								
1221 General and Miscellaneous Supplies.....	399.70	1,488.50	280.00	853.25				
1222 Wearing Apparel Bought.....	310.00	1,947.62	309.50	2,389.60		13,884.95		
1224 Fuel—Coal.....	4,650.00			265.65			2,165.00	
1226 Wearing Apparel—Mfgd.....	662.50	4,681.25	697.15	5,257.35				
1601 Motor—Gas and Oils.....	76.50	1,119.65	30.00					
3101 Office Equipment.....	678.00	204.50						1,165.00
3102 Household Equipment.....	1,994.10	683.29	516.50	2,183.20				953.00
3103 Kitchen and Dining Room Equipment.....	1,834.75	1,115.25	639.50	3,025.79				667.00
3104 Blankets.....	900.00	3,128.64	730.00	3,321.50		1,400.00		
3105 Laundry Equipment.....	2,219.00	234.00	136.00	409.40				
3106 Hospital Equipment.....	413.00	331.00	350.00					
3107 Motor Vehicles.....	600.00	3,000.00	750.00	200.00				
3115 Livestock.....	1,669.00	56,103.47	17,621.50	675.50				
3116 Shop Equipment.....	716.00	917.15	150.00	106.50			833.00	
3125 Guns—Rifles.....	740.00	1,043.50	353.00	2,420.10				
3126 Mattresses—Beddings.....	1,602.70	3,236.90	842.10	4,432.68		135.80	410.00	
1215 Forage—Supplies.....	256.75							
1214 Farm Supplies.....		18,510.22	2,271.03					
3114 Farm Equipment.....		20,105.25	12,602.35					
1223 Cord Wood.....			3,000.00					
1215 30 Bags Corn Bran.....		30.00						

[illegible]

## EXHIBIT I

## PER CAPITA COST—CASH BASIS

*July 1, 1926 to June 30, 1927*

	Cost of Operation	Average Number Inmates	Per Capita Cost per Period	Per Capita Cost per Day
Personal Service .....	\$ 184,489.61	1540	\$ 119.79	\$ .3282
Supplies and Materials.....	139,709.55		90.72	.2485
Food.....	116,889.77		75.91	.2080
Postage, Telephone, Etc.....	4,242.54		2.75	.0076
Travel Expense.....	3,355.10		2.17	.0059
Motor Vehicles (Upkeep).....	15,603.36		10.13	.0278
Light, Power and Water.....	3,520.30		2.29	.0063
General Expense.....	3,647.76		2.37	.0065
Printing, Binding, Etc.....	360.47		.23	.0006
Insurance and Bonding.....	36,815.93		23.91	.0655
Equipment.....	6,667.98		4.33	.0118
	\$ 515,302.37		\$ 334.60	\$ .9167
Food Items:				
Meat.....	\$ 62,302.40		\$ 40.46	\$ .1108
Groceries.....	37,900.10		24.61	.0675
Sugar.....	3,317.16		2.15	.0059
Flour.....	8,624.73		5.60	.0153
Tobacco.....	4,745.38		3.08	.0084
	\$ 116,889.77		\$ 75.90	\$ .2079
From Farm.....	66,163.13		42.96	.1177
	\$ 183,052.90		\$ 118.86	\$ .3256

## EXHIBIT L

## FARM PRODUCTION

*Fiscal Year Ended June 30, 1927*

## Caledonia Farm:

Oats—400 Acres Yield 8,000 Bushels—Second Crop Field peas.  
Wheat—600 Acres Yield 8,388 Bushels—Second Crop Field Peas.  
Cotton 2,000 Acres Estimate 1,500 Bales.  
Corn 1,400 Acres Estimate 65,000 Bushels.  
Peanuts 600 Acres Estimate 35,000 Bushels.  
Irish Potatoes—50 Acres Yield 2,687 Barrels.  
Sweet Potatoes—50 Acres Yield 8,000 Bushels.  
Vegetables 100 Acres Garden Crop Value \$5,000.00.  
Cane—25 Acres Yield 62 Barrells Molasses.

## Cary Farm:

Oats—125 Acres Yield 250 Bushels—Second Crop in Pea Vine Hay.  
Cotton—550 Acres Estimate 425 Bales.  
Corn—325 Acres Estimate 1,000 Barrells.  
Irish Potatoes—30 Acres Yield 900 Barrells.  
Sweet Potatoes—30 Acres Yield 3,600 Bushels.  
Vegetables—40 Acres Yield Valued at \$4,000.00.

# NORTH CAROLINA SANATORIUM FOR THE TREATMENT OF TUBERCULOSIS

## SANATORIUM

### CAPITAL ASSETS

EXHIBIT A

*Fiscal Year Ended June 30, 1927*

Land, Buildings and Equipment:

Farm Lands .....	\$ 38,079.66
Prison Sanatorium Land .....	40,087.08
Hospital Grounds .....	20,000.00
Landscape .....	18,560.65
Administration and Infirmary Building .....	248,000.00
Negro Sanatorium Building .....	106,356.28
Prison Sanatorium Building .....	65,787.49
Dining Hall and Kitchen .....	108,438.41
Ice Plant and Cold Storage .....	13,050.00
Power Plant and Laundry Building .....	121,053.46
Sewer System and Disposal Plant .....	14,861.15
Water Works Improvement .....	65,185.89
Dairy Barns, Silos and Bottling Plant .....	41,206.11
Superintendent's Residence .....	9,500.00
Assistant Superintendent's Residence .....	11,800.00
Negro Physician's Residence .....	14,214.32
New Nurses' Home .....	41,527.70
Old Nurses' Home .....	11,400.00
Nurses' Annex .....	3,197.00
Flannagan Cottage .....	16,000.00
Gordan Cottage .....	7,125.00
Spruill Cottage .....	4,165.00
Sunshine Cottage .....	3,150.00
Servants' Cottage .....	10,800.00
Farm Residence .....	3,000.00
Farm Tenant Houses .....	5,304.05
Brick Garage .....	468.22
Doctor's Garage .....	1,171.46
Children's Building .....	93,148.44
Poultry Buildings .....	8,934.12
Office Furniture and Fixtures .....	7,036.73
Hospital Furniture and Fixtures .....	33,067.83
Library Furniture and Fixtures .....	1,460.71
Dining Room and Kitchen Equipment .....	26,022.24
Bedding and Linen .....	13,000.00
Refrigeration Equipment .....	1,943.55
Telephone System .....	7,052.25
Laundry Equipment .....	24,138.81
Medical and Surgical Equipment .....	17,709.64
Laboratory Equipment .....	309.12
Light, Heat and Power Plant Equipment .....	4,080.17
Autos and Trucks .....	5,236.54
Construction Equipment .....	60.00
Fire Protection Equipment .....	5,385.27
Dairy and Farm Machinery and Equipment .....	13,960.39
Farm Livestock .....	2,840.00

## CAPITAL ASSETS—Continued

## Land, Buildings and Equipment:—Continued

Dairy Livestock .....	\$ 12,000.00
Hogs .....	4,219.00
Poultry Livestock .....	2,666.70
Teachers' Equipment .....	284.66
Plumbing Equipment .....	154.20
Recreational Equipment .....	358.83
Total Capital Assets .....	<u>\$ 1,328,558.13</u>

## EXHIBIT B

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

July 1, 1926 to June 30, 1927

## INCOME:

## Appropriation:

Due on Appropriation June 30, 1926 .....	\$ 95,074.63
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## Expense:

Children Building .....	\$ 66,356.42
Housekeeping Equipment .....	3,144.13
Poultry Farm .....	556.56
Poultrymen's Cottage .....	2,111.93
Poultry Buildings .....	6,822.19
Poultry Equipment .....	135.83
Light, Heat and Water .....	140.12
Agricultural .....	176.07
Children's Building Equipment .....	5,895.11
Medical and Surgical Equipment .....	1,457.25
Landscape .....	376.00
Instructional .....	244.25
Office and Administration .....	172.01

Total Expense .....	87,587.87
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Due on Appropriation June 30, 1927 .....	<u>\$ 7,486.76</u>
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Note:—\$46.77 Charged on Auditor's Books in July.

## EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

July 1, 1926 to June 30, 1927

## Receipts:

Appropriation—B. R. Lacy, State Treasurer .....	<u>\$ 87,587.87</u>
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# RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND—*Continued*

## Disbursements:

July—Labor and Materials .....	\$ 15,162.28
August—Labor and Materials .....	11,187.87
September—Labor and Materials .....	26,948.03
October—Labor and Materials .....	5,740.16
November—Labor and Materials .....	1,723.80
December—Labor and Materials .....	9,319.26
January—Labor and Materials .....	14,910.76
February—Labor and Materials .....	235.22
March—Labor and Materials .....	1,111.83
April—Labor and Materials .....	1,029.88
June—Labor and Materials .....	218.73
	<u>\$ 87,587.87</u>

EXHIBIT D

## INCOME AND EXPENSE—EXTENSION FUND

*July 1, 1926 to June 30, 1927*

## INCOME:

## Appropriation:

Chapter 275—Public Laws 1925 .....	\$ 20,000.00
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## Expense:

Office and Administration .....	\$ 12,564.40
Laundering .....	2.80
Medical and Surgical Care .....	6,428.07
Instructional .....	44.08
Total Expense .....	<u>19,039.35</u>
Cash Balance June 30, 1927—Excess Income over Expense .....	<u>\$ 960.65</u>

EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—EXTENSION FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer .....	\$ 19,039.35
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## Disbursements:

Office and Administration .....	\$ 12,564.40
Laundering .....	2.80
Medical and Surgical Care .....	6,428.07
Instructional .....	44.08
Total Disbursements .....	<u>\$ 19,039.35</u>

## SCHEDULE E-1

## DISBURSEMENTS—EXTENSION FUND

July 1, 1926 to June 30, 1927

## Office and Administration:

1101	Executive Salaries .....	\$	3,000.00	
1103	Clerical Salaries .....		3,197.72	
1103 P	Clerical Salaries .....		26.93	
1109	Per Diem and Fees .....		35.00	
1201	Office Supplies .....		184.02	
1302	Telephone and Telegraph .....		160.69	
1301	Postage .....		305.96	
1501	Printing .....		1,775.54	
1401	Hotels and Meals .....		2,378.55	
1402	Railroad and Other Fares .....		1,142.65	
1502	Printing: Reports, Bulletins, Etc. ....		345.24	
1505	Photographing, Blueprinting .....		5.95	
1601	Motor Vehicles Upkeep .....		6.15	
				\$ 12,564.40

## Laundering:

1905	Outside Laundering and Cleaning .....		2.80	
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## Medical and Surgical Care:

1102	Professional and Technical Salaries .....	\$	5,810.00	
1206	Medical and Surgical Supplies .....		618.07	
				6,428.07

## Instructional:

1210	Library Supplies .....	\$	21.08	
3110	Library Equipment and Stock .....		23.00	
				44.08

Total Disbursements ..... \$ 19,039.35

## EXHIBIT F

## INCOME AND EXPENSE—MAINTENANCE FUND

July 1, 1926 to June 30, 1927

## INCOME:

## Appropriation:

Chapter 275—Public Laws 1925 .....	\$	145,000.00
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## Institutional Receipts:

Office and Administration .....	\$	2,838.41
Subsistence .....		96,649.45
Housekeeping .....		1,254.14
Laundering .....		2,137.53
Medical and Surgical Care .....		6,957.75
Light, Heat, Power and Water .....		411.81
Agricultural .....		3,530.76

Total Receipts ..... 113,779.85

Total Income ..... \$ 258,779.85

INCOME AND EXPENSE—MAINTENANCE FUND—*Continued*

Expense:	
Office and Administration .....	\$ 13,610.40
Subsistence .....	74,084.63
Housekeeping .....	19,171.76
Laundering .....	3,945.66
Medical and Surgical Care .....	17,482.08
Nursing and Attendance .....	9,844.60
Light, Heat, Power and Water .....	36,743.47
Care of Buildings, Grounds and Equipment .....	13,662.98
Instructional .....	666.95
Recreational .....	222.85
Agricultural .....	33,208.20
Total Expense .....	\$ 222,643.58
Cash Balance—June 30, 1927—Excess Income over Expense .....	\$ 36,136.27

Note:—\$70.38 credited on Auditor's Books in July included in this Report.

## EXHIBIT G

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

Receipts:	
From B. R. Lacy, State Treasurer—Maintenance Appropriation .....	\$ 108,863.73
Cash Receipts .....	113,779.85
Total Receipts .....	\$ 222,643.58
Disbursements:	
Office and Administration .....	\$ 13,610.40
Subsistence .....	74,084.63
Housekeeping .....	19,171.76
Laundering .....	3,945.66
Medical and Surgical Care .....	17,482.08
Nursing and Attendance .....	9,844.60
Light, Heat, Power and Water .....	36,743.47
Care of Buildings, Grounds and Equipment .....	13,662.98
Instructional .....	666.95
Recreational .....	222.85
Agricultural .....	33,208.20
Total Disbursements .....	\$ 222,643.58

## SCHEDULE G-1

## INSTITUTIONAL RECEIPTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

Office and Administration:	
1301 Telephone and Telegraph .....	\$ 221.21
1508 Advertising .....	431.10
1501 Newspaper Subscriptions .....	290.89
1601 Sale of Gasoline .....	1,075.84
2403 Refunds .....	819.37
	\$ 2,838.41

INSTITUTIONAL RECEIPTS—MAINTENANCE FUND—*Continued*

Subsistence:		
1203	Board and Treatment .....	\$ 93,388.83
1203	Food .....	3,260.62
		<u>\$ 96,649.45</u>
Housekeeping:		
1202	Household Supplies .....	1,254.14
Laundrying:		
1205	Laundry Supplies .....	2,137.53
Medical and Surgical Care:		
1208	X-Ray Examinations .....	\$ 4,550.98
1208	Chest Examinations .....	311.50
1207	Drugs and Medicines .....	361.08
1207	Extension Supplies .....	1,734.19
		<u>6,957.75</u>
Light, Heat, Power and Water:		
1224	Coal .....	411.81
Agricultural:		
1214	Farm and Dairy Supplies .....	\$ 3,463.93
3115	Poultry .....	66.83
		<u>3,530.76</u>
Total Institutional Receipts .....		<u><u>\$ 113,779.85</u></u>

SCHEDULE G-2

## DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

Office and Administration:		
1101	Executive Salaries .....	\$ 1,999.92
1103	Clerical Salaries .....	2,878.03
1109	Per Diems and Fees .....	1,140.99
1201	Office Supplies .....	425.47
1301	Postage .....	799.88
1302	Telephone and Telegrams .....	745.26
1401	Hotel and Meals .....	10.50
1402	Railroad and Other Fares .....	11.70
1501	Printing: Stationery, Etc. ....	588.20
1502	Printing: Reports, Bulletins, Etc. ....	397.81
1505	Photographing and Blueprinting .....	12.85
1508	Publication of Notices and Advertising .....	14.00
1601	Motor Vehicles Upkeep .....	2,646.88
1905	Miscellaneous Expense .....	8.00
2203	Premiums.—Official Bonds .....	30.00
2403	Refunds .....	1,739.98
3101	Office Equipment and Furnishings .....	160.93
Total Office and Administration .....		<u>\$ 13,610.40</u>

DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## Subsistence:

1105	Supervisors' Salaries.....	\$	1,800.00	
1106	Skilled Labor.....		2,292.41	
1107	Unskilled Labor.....		8,496.12	
3103	Dining Room and Kitchen Equipment.....		1,761.03	
1203 A	Meat, Fish and Fowl.....		27,616.75	
1203 B	Dairy Products and Eggs.....		7,206.29	
1203 C	Cereal Food Products.....		4,809.60	
1203 D	Vegetables.....		7,029.14	
1203 E	Fruits and Nuts.....		5,709.61	
1203 F	Saccharine Products.....		2,265.14	
1203 G	Beverages.....		1,184.62	
1203 H	Condiments, Flavors and Pickles.....		1,637.08	
1203 I	Fats, Oils and Miscellaneous Provisions.....		2,276.84	
Total Subsistence.....			\$	74,084.63

## Housekeeping:

1105	Supervisors' Salaries.....	\$	1,020.00	
1107	Unskilled Labor.....		7,186.71	
1202	Cleaning and Household Supplies.....		7,552.72	
1204	Sewing Supplies and Dry Goods.....		118.94	
1217	Ice and Other Refrigeration Supplies.....		80.26	
1222	Wearing Apparel Purchased.....		507.79	
1223	Miscellaneous Fuel.....		31.43	
3102	Institutional Furniture and Furnishings.....		487.76	
3104	Bedding and Linens.....		2,102.08	
3117	Refrigeration Equipment.....		11.18	
3120	Electrical Equipment.....		72.89	
Total Housekeeping.....				19,171.76

## Laundering:

1105	Supervisors' Salaries.....	\$	1,380.00	
1107	Unskilled Labor.....		1,759.11	
1205	Laundry Supplies.....		717.75	
3105	Laundry Equipment.....		88.80	
Total Laundering.....				3,945.66

## Medical and Surgical Care:

1102	Professional and Technical Salaries.....	\$	10,275.00	
1206	Medical and Surgical Supplies.....		959.06	
1207	Drugs and Medicines.....		1,930.94	
1208	Laboratory Supplies and Materials.....		2,584.78	
3106	Medical and Surgical Equipment.....		1,423.18	
3108	Laboratory Equipment.....		309.12	
Total Medical and Surgical Care.....				17,482.08

## Nursing and Attendance:

1102	Professional and Technical Salaries.....	\$	4,755.00	
1107	Unskilled Labor.....		5,889.60	
Total Nursing and Attendance.....				9,844.60

DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## Light, Heat, Power and Water:

1106	Skilled Labor.....	\$ 3,000.00
1107	Unskilled Labor.....	4,005.50
1218	Power and Heating Plant Supplies.....	643.88
1224	Coal (Including Freight).....	18,311.18
1701	Light, Power and Water.....	10,373.20
3118	Power and Heating Plant Equipment.....	187.53
1229	Water Supplies.....	222.18

Total Light, Heat, Power and Water.....\$ 36,743.47

## Care of Buildings, Grounds and Equipment:

1105	Supervisors' Salaries.....	\$ 2,880.00
1106	Skilled Labor.....	105.00
1107	Unskilled Labor.....	1,820.75
1213	Botanical and Grounds Supplies.....	18.87
1220	Electrical Supplies and Materials.....	742.57
1221	General Supplies and Materials.....	372.35
1801	Repairs to Equipment and Fixtures.....	2,049.45
1802	Repairs to Buildings and Structures.....	2,118.51
3121	General Equipment.....	50.08
1227	Building Supplies and Materials.....	2,741.57
1219	Plumbing Supplies and Materials.....	763.83

Total Care of Buildings, Grounds and Equipment.....13,662.98

## Instructional:

1102	Professional and Technical Salaries.....	\$ 182.45
1209	Classroom and Teachers' Supplies.....	54.10
1210	Library Supplies.....	47.28
3109	Classroom and Teachers' Equipment.....	40.41
3110	Library Equipment and Stock.....	302.71

Total Instructional.....666.95

## Recreational:

1107	Unskilled Labor.....	\$ 14.00
1212	Recreational Supplies.....	187.58
3112	Recreational Equipment.....	21.27

Total Recreational.....222.85

## Agricultural:

1105	Supervisors' Salaries.....	\$ 2,700.00
1106	Skilled Labor.....	791.58
1107	Unskilled Labor.....	9,341.52
1214	Farm Supplies.....	4,812.24
1215	Forage and Supplies for Animals.....	333.81
1601	Motor Vehicles Upkeep.....	1,540.71
1801	Repairs to Equipment and Fixtures.....	118.17
1802	Repairs to Buildings and Structures.....	41.00
3107	Motor Vehicles Purchase.....	801.00
3114	Farm Equipment.....	552.83
3115 D	Livestock Dairy.....	955.00
3114 D	Dairy Equipment.....	214.02
3114 H	Hogs.....	85.04
1215 D	Forage for Dairy.....	2,983.23
1107 P	Unskilled Labor (Poultry).....	325.00
3115	Livestock.....	140.00
3114 P	Poultry Equipment.....	104.03
1215 P	Supplies for Poultry.....	1,302.25

DISBURSEMENTS—MAINTENANCE FUND—*Continued*

1106 P Skilled Labor (Poultry) .....	\$	850.00
1214 P Farm Supplies (Poultry) .....		1,467.30
1214 H Farm Supplies (Hogs) .....		230.13
1105 D Supervisors' Salaries (Dairy) .....		1,288.55
1106 D Skilled Labor (Dairy) .....		1,580.70
1214 D Farm Supplies for Dairy .....		650.09
Total Agricultural .....	\$	33,208.20
Total Disbursements .....	\$	222,643.58

SCHEDULE G-3

## CASH RECONCILEMENT

*Fiscal Year Ended June 30, 1927*

	Maintenance Fund	Extension Fund	Permanent Improvement Fund	Total
Receipts .....	\$ 222,643.58	\$ 18,553.45	\$ 87,541.10	\$ 328,738.13
Disbursements .....	222,643.58	19,039.35	87,587.87	329,270.80
		\$ 485.90	\$ 46.77	\$ 532.67
Outstanding Checks .....	\$ 16,411.40	1,227.91	46.77	17,686.08
Book Balance .....				\$ 17,153.41
Treasurers Balance .....			14,103.41	
Petty Cash Deposited in July .....			3,000.00	
Voucher No. 8566 listed on Voucher Register as \$38.50 paid \$88.50				
Security Mills .....			50.00	
				17,153.41

SCHEDULE G-5

## MAINTENANCE—PER CAPITA COST

*July 1, 1926 to June 30, 1927*

FUNCTION	Expenditures	Average Number of Patients	AVERAGE PER CAPITA COST		
			For Period	Per Month	Per Day
Office and Administration .....	\$ 13,610.40	252	\$ 54.01	\$ 4.50	\$ .1480
Subsistence .....	74,084.63		293.99	24.50	.8050
Housekeeping .....	19,171.76		76.08	6.34	.2084
Laundering .....	3,945.66		15.66	1.30	.0429
Medical and Surgical Care .....	17,482.08		69.37	5.78	.1900
Nursing and Attendance .....	9,844.60		39.06	3.26	.1070
Light, Heat, Power and Water .....	36,743.47		145.81	12.15	.3994

MAINTENANCE—PER CAPITA COST—*Continued*

FUNCTION	Expenditures	Average Number of Patients	AVERAGE PER CAPITA COST		
			For Period	Per Month	Per Day
Care of Buildings, Grounds and Equipment.....	\$ 13,662.98	252	\$ 54.22	\$ 4.52	\$ .1486
Instructional.....	666.95		2.65	.22	.0073
Recreational.....	222.85		.88	.07	.0024
Agricultural.....	33,208.20		131.78	10.98	.3610
Totals:					
Cost of Operations .....	\$ 222,643.58				
Average Number of Patients.....		252			
Average Per Capita Cost:					
For Period .....			\$ 883.51		
Per Month.....				\$ 73.62	
Per Day.....					\$ 2.4200
Average Cost Per Month.....	18,552.24				
Average Cost Per Day.....	609.84				

SCHEDULE G-6

## FOOD ITEMS—PER CAPITA COST

*July 1, 1926 to June 30, 1927*

	Cost	Average Number of Patients	Average Per Capita Cost
Food Items:			
1203 A Meat, Fish and Fowl.....	\$ 27,616.75	252	\$ 109.58
1203 B Dairy Products and Eggs.....	7,206.29		28.60
1203 C Cereal Food Products.....	4,809.60		19.09
1203 D Vegetables.....	7,029.14		27.89
1203 E Fruits and Nuts.....	5,709.61		22.65
1203 F Saccharine Products.....	2,265.14		8.99
1203 G Beverages.....	1,184.62		4.71
1203 H Condiments, Flavors and Pickles.....	1,637.08		6.49
1203 I Fats, Oils and Miscellaneous Provisions.....	2,276.84		9.04
Totals.....	\$ 59,735.07	252	\$ 237.06
Farm Products Consumed as Food.....	25,593.87		101.56
Total Food Items.....	\$ 85,328.94		
Total Average Per Capita Cost.....			\$ 338.62

EXHIBIT H

## INVENTORIES

*Fiscal Year Ended June 30, 1927*

## MAINTENANCE:

## Office and Administration:

1201	Office Supplies.....	\$	220.55	
1301	Postage.....		137.18	
1501	Printing.....		236.39	
1601	Motor Vehicles—Upkeep.....		163.70	
2203	Premium on Bond.....		20.00	
				\$ 777.82

## Subsistence:

1203	Food Supplies.....			3,274.39
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## Housekeeping:

1202	Cleaning and Household Supplies.....	\$	5,892.95	
1204	Sewing Supplies and Dry Goods.....		9.39	
1217	Refrigeration Supplies.....		25.45	
1222	Wearing Apparel.....		379.50	
1223	Miscellaneous Fuel.....		3.50	
				6,310.79

## Laundering:

1205	Laundry Supplies.....			392.93
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## Medical and Surgical Care:

1206	Medical and Surgical Supplies.....	\$	371.75	
1207	Drugs.....		3,015.00	
1208	Laboratory Supplies.....		633.69	
				4,020.44

## Light, Heat, Power and Water:

1218	Power and Heating Plant Supplies.....	\$	59.95	
1224	Coal.....		3,000.00	
1229	Water Purification Supplies.....		105.80	
				3,165.75

## Care of Buildings, Grounds and Equipment:

1219	Plumbing Supplies.....	\$	52.05	
1220	Electrical Supplies.....		145.06	
1227	Building Supplies.....		752.03	
				949.14

## Instructional:

1209	Classroom and Teachers' Supplies.....			10.00
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## Agricultural:

1214	Farm Supplies.....	\$	2,604.35	
1215	Forage and Supplies for Animals.....		150.00	
1601	Motor Vehicles Upkeep.....		80.00	
1215 D	Dairy Feed.....		3,927.45	
1214 D	Dairy Supplies.....		301.12	
1214 P	Poultry Supplies.....		72.77	
1215 P	Poultry Feed.....		293.03	
				7,428.72

## EXTENSION:

## Office and Administration:

1201	Office Supplies.....	\$	11.63	
1301	Postage.....		5.00	
1501	Printing.....		551.27	
				567.90

## Medical and Surgical Care:

1206	Medical and Surgical Supplies.....			2,001.50
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Total.....\$ 28,899.38

## FARM AND DAIRY

EXHIBIT J

July 1, 1926 to June 30, 1927

	Quantity	Price	Amount	Total
Farm Products Consumed as Food:				
Broilers .....	1,909	\$ .40	\$ 763.60	
Eggs .....	775 Doz.	.40	310.00	
Onions .....	1,261 Lbs.	.04	50.44	
Hogs (Dressed) .....	18,997 Lbs.	.20	3,799.40	
Greens .....	335 Lbs.	.07½	25.13	
Peaches .....	170 Bu.	1.00	170.00	
Beets .....	4 Bu.	2.00	8.00	
Milk .....	30,323 Gal.	.60	18,193.80	
Beef .....	7,064 Lbs.	.12½	883.00	
Squash .....	17 Bu.	1.50	25.50	
Potatoes .....	206 Bu.	1.75	360.50	
Beans .....	46 Bu.	1.50	69.00	
Corn .....	1,213 Doz.	.25	303.25	
Radishes .....	110 Lbs.	.10	11.00	
Turnips .....	1,860 Lbs.	.02½	46.50	
Sausage .....	610 Lbs.	.28	170.80	
Spare Ribs .....	78 Lbs.	.20	15.60	
Lard .....	103 Lbs.	.15½	15.90	
Liver Pudding .....	42 Lbs.	.20	8.40	
Tomatoes .....	6 Bu.	1.00	6.00	
Peas (Shelled) .....	7 Bu.	5.35	36.75	
Beans .....	61 Bu.	2.50	152.50	
Watermelons .....	591	.15	88.65	
Cabbage .....	2,200 Lbs.	.03½	77.00	
Cucumbers .....	2 Bu.	.75	1.50	
Cantaloupes .....	35	.05	1.65	
Total .....				\$ 25,593.87
Farm Products Consumed on Farm:				
Ensilage .....	400 Tons	10.00	\$ 4,000.00	
Oats and Vetch .....	125 Tons	30.00	3,750.00	
Stover .....	75 Tons	10.00	750.00	
Vegetables for 14 Families .....			550.00	
Total .....				9,050.00
Farm Products Consumed Otherwise:				
Sales of Products .....			\$ 3,530.76	
Ensilage .....	100 Tons		1,000.00	
Peaches .....	291 Bu.	1.50	436.50	
Lumber .....	37,328 Ft.	14.50	541.25	
Stumps .....	2,272	.10	227.20	
Total .....				5,735.71
Labor and Truck Hire:				
Days Labor .....	1,241	1.75	\$ 2,171.75	
Days Truck .....	520	10.00	520.00	
				2,691.75
Total Income from Farm .....				\$ 43,071.33
Less: Cost of Operations Maintenance .....			\$ 33,208.20	
Farm Products consumed on Farm .....			9,050.00	
				42,258.20
Nominal Profit on Operations .....				\$ 813.13

# NORTH CAROLINA COLLEGE FOR WOMEN

## GREENSBORO

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

#### Land:

College Site and Campus—111 Acres.....	\$ 700,139.50
Farm—250 Acres.....	23,753.54

#### Buildings and Equipment:

Administration Building.....	145,000.00
Students Building.....	150,000.00
Spencer Building.....	650,000.00
McIver Building.....	310,000.00
Guilford Hall.....	50,000.00
Womans Building.....	80,000.00
Kirkland Building.....	90,000.00
Anna Howard Shaw Building.....	110,465.50
Gray Building.....	125,000.00
Cotton Building.....	125,000.00
Bailey Building.....	125,000.00
Hinshaw Building.....	125,000.00
Library Building.....	110,000.00
Home Economics Building.....	27,887.35
Outside Gymnasium.....	10,333.98
Old Infirmary.....	15,000.00
New Infirmary.....	122,808.98
Laundry Building.....	25,000.00
Laundry Machinery.....	60,929.81
President's Old Home.....	12,500.00
Janitor's Dwelling.....	1,200.00
Y. W. C. A. Hut.....	5,000.00
Seven Faculty Houses.....	39,000.00
House—Teague.....	5,000.00
President's Home.....	50,698.43
East Dormitory.....	128,563.18
West Dormitory.....	128,563.17
Dining Hall—South.....	78,507.55
Physical Education Building.....	233,029.07
Music Building.....	211,696.66
Curry Building.....	322,809.86
Curry Building Equipment.....	16,021.16
Auditorium.....	388,324.85
Auditorium Equipment.....	39,198.92
Power Plant.....	393,347.30
Dairy Barn.....	36,974.19
Dairy Barn Equipment.....	10,009.72
Physical Education Equipment.....	10,807.35
Walks and Payments on Campus.....	7,623.87
Sewers and Conduits—All Buildings.....	107,209.00
Athletic Field, Paving, Fencing.....	39,498.60
Office Equipment.....	8,599.45
Furniture and Furnishings.....	74,525.59
Dining Room and Kitchen Equipment.....	83,116.64
Medical and Surgical Equipment.....	321.70

## CAPITAL ASSETS—Continued

Buildings and Equipment:—Continued	
Motor Vehicles.....	\$ 8,430.00
Laboratory Equipment.....	37,585.71
Classroom and Teachers' Equipment.....	76,463.15
Library and Museum.....	145,382.99
Construction Equipment.....	1,540.51
Livestock.....	17,900.00
Total Capital Assets.....	<u>\$ 5,900,767.28</u>

## EXHIBIT B

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

July 1, 1926 to June 30, 1927

## Income:

Appropriation 1925.....	\$ 700,000.00
Fire Insurance—Curry Building.....	\$ 42,508.80
Emergency Loan Fund.....	47,500.00
	<u>90,008.80</u>
Sale of Old Boiler.....	1,000.00
	<u>\$ 791,008.80</u>

## Expense:

Auditorium—Construction.....	\$ 327,792.98
Plumbing.....	12,630.00
Heating.....	22,890.00
Electrics.....	9,214.80
Architect.....	15,797.07
Electrical Fixtures.....	4,600.00
Furniture and Fixtures.....	35,020.92
	<u>\$ 427,945.77</u>

## Educational:

Building—Construction.....	\$ 240,445.49
Plumbing.....	18,685.00
Heating.....	21,595.00
Alumnae Association.....	24,500.00
Electrics.....	5,447.00
Architect.....	12,137.37
Fire Replacement.....	16,400.30
	<u>339,210.16</u>

Music Building—Furniture and Fixtures.....	<u>11,468.37</u>
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Total Expense.....	<u>778,624.30</u>
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Unexpended Balance June 30, 1927.....	\$ 12,384.50
Balance in Bank.....	\$ 3,581.45
Balance in Allotment Account.....	8,803.05
	<u>12,384.50</u>

## EXHIBIT C

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND*July 1, 1926 to June 30, 1927*

## Receipts:

7-13-26	B. R. Lacy State Treasurer.....	\$ 45,555.25
7-20-26	B. R. Lacy State Treasurer.....	7,945.00
8-14-26	B. R. Lacy State Treasurer.....	54,173.26
8-23-26	B. R. Lacy State Treasurer.....	424.00
9- 8-26	B. R. Lacy State Treasurer.....	28,411.00
9-21-26	B. R. Lacy State Treasurer.....	697.00
9-22-26	B. R. Lacy State Treasurer.....	1,140.50
10-15-26	B. R. Lacy State Treasurer.....	11,443.85
10-18-26	B. R. Lacy State Treasurer.....	44,434.00
10-21-26	B. R. Lacy State Treasurer.....	1,960.00
10-21-26	B. R. Lacy State Treasurer.....	910.50
11-15-26	B. R. Lacy State Treasurer.....	32,066.99
11-23-26	B. R. Lacy State Treasurer.....	3,062.27
12-23-26	B. R. Lacy State Treasurer.....	23,072.30
1-15-27	B. R. Lacy State Treasurer.....	22,525.00
2-16-27	B. R. Lacy State Treasurer.....	14,585.00
2-23-27	B. R. Lacy State Treasurer.....	2,070.00
3-16-27	B. R. Lacy State Treasurer.....	14,283.54
3-26-27	B. R. Lacy State Treasurer.....	1,286.76
3-30-27	B. R. Lacy State Treasurer.....	69.65
4-14-27	B. R. Lacy State Treasurer.....	12,259.94
4-16-27	B. R. Lacy State Treasurer.....	23,786.88
4-29-27	B. R. Lacy State Treasurer.....	234.36
4-30-27	B. R. Lacy State Treasurer.....	25,166.43
5-16-27	B. R. Lacy State Treasurer.....	344.91
5-24-27	B. R. Lacy State Treasurer.....	26,100.23
5-25-27	B. R. Lacy State Treasurer.....	2,533.00
6- 8-27	B. R. Lacy State Treasurer.....	8,343.88
Total Receipts.....		\$ 408,885.80

## Disbursements:

4102	Training School.....	\$ 282.00
4102	Building Auditorium.....	252,411.43
4102	Educational Building.....	133,761.49
4102	Architect's Fee.....	1,450.00
3102	Institutional Furniture and Furnishings.....	3,542.86
3116	Shop Equipment.....	214.00
3109	Classroom and Teachers' Equipment.....	9,759.25
3101	Office Equipment.....	2,133.05
4107	General Plant Equipment.....	1,750.27
Total Disbursements.....		405,304.25

Cash Balance June 30, 1927.....\$ 3,581.45

## SCHEDULE C-1

## DUE ON CONTRACTS—PERMANENT IMPROVEMENT FUND

*Fiscal Year Ended June 30, 1927*

McKenzie—Heating—Auditorium .....	\$	8,180.00	
Michael and Bivins—Electrical Fixtures—Auditorium .....		300.00	
Carolina Seating Company—Furniture and Fixtures—Auditorium .....		1,366.14	
Peoples Electrical Company—Electrics—Auditorium .....		926.67	
	\$		10,772.81
J. A. Jones Construction Company—Const. Educational Building .....	\$	565.00	
Fire Replacement—Educational Building .....		599.70	
			1,164.70
Total .....	\$		11,937.51

## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

Income:			
Appropriation .....	\$	425,000.00	
Institutional Receipts .....		707,074.53	
			\$ 1,132,074.53
Expense:			
Office and Administration .....	\$	83,643.67	
Subsistence .....		266,631.45	
Housekeeping .....		39,542.97	
Laundrying .....		24,679.11	
Medical and Surgical Care .....		11,199.15	
Nursing and Attendance .....		3,752.55	
Light, Heat, Water and Power .....		77,157.06	
Care of Buildings, Grounds and Equipment .....		68,360.26	
Instructional .....		424,609.54	
Recreational .....		581.20	
Agricultural .....		24,044.48	
Miscellaneous Departments .....		50,171.03	
Book Store .....		39,287.60	
Entertainment .....		3,692.74	
Extension .....		11,343.62	
Training School .....		3,598.53	
Music .....		758.65	
			1,133,053.61
Excess Expense over Income .....	\$		979.08

EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer.....	\$ 1,130,072.37
Imprest Cash.....	2,000.00
Total Receipts.....	\$ 1,132,072.37

## DISBURSEMENTS:

## Office and Administration:

1101	Executive Salaries.....	\$ 23,583.34
1103	Clerical Salaries.....	18,778.09
1109	Per Diem and Fees.....	7,111.55
1201	Office Supplies.....	1,567.32
1301	Postage.....	4,144.06
1302	Telephone and Telegraph.....	2,719.08
1401	Hotel and Meals.....	1,960.76
1402	Railroad and Other Fares.....	2,523.43
1501	Printing: Stationery, Etc.....	5,231.44
1502	Printing: Reports, Bulletins, Etc.....	6,204.98
1504	Multigraphing, Mimeographing.....	33.25
1505	Photographing, Blueprinting.....	360.82
1506	Diplomas, Bibles and Const.....	2,752.30
1508	Publications, Notices, Etc.....	1,488.02
1601	Motor Vehicles, Upkeep.....	1,214.56
1801	Repairs to Equipment.....	741.36
1903	Rent: Equipment.....	278.95
1905	Miscellaneous Expense.....	611.76
2202	Casualty Insurance.....	100.00
2203	Premiums: Official Bonds.....	30.00
2403	Refunds.....	265.00
3101	Office Equipment and Furnishings.....	2,006.60
3107	Motor Vehicles: Purchase.....	830.00
		<hr/> \$ 84,536.67

## Subsistence:

1105	Supervisors' Salaries.....	\$ 4,626.96
1106	Skilled Labor.....	7,566.70
1107	Unskilled Labor.....	27,660.57
1109	Per Diem and Fees.....	299.14
1203 A	Meat, Fish and Fowl.....	57,185.73
1203 B	Dairy Products and Eggs.....	54,188.98
1203 C	Cereal Food Products.....	9,913.22
1203 D	Vegetables.....	26,047.57
1203 E	Fruits and Nuts.....	24,854.24
1203 F	Saccharine Products.....	3,453.88
1203 G	Beverages.....	4,043.36
1203 G	Condiments, Flavors, Pickles.....	3,880.57
1203 H	Fats, Oils and Miscellaneous Provisions.....	8,137.97
3103	Dining Room and Kitchen Equipment.....	9,654.13
1202	Cleaning and Household Supplies.....	1,373.60
1217	Ice and Refrigeration Supplies.....	282.58
1223	Miscellaneous Fuel, Coke.....	211.75
1222	Wearing Apparel.....	77.05
1801	Repairs to Equipment.....	635.69
2403	Refunds.....	1,952.85
3102	Institutional Furnishings.....	979.91
3104	Bedding and Linen.....	866.75
		<hr/> 247,893.20

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Housekeeping:

1105	Supervisors' Salaries.....	\$	20,847.24	
1107	Unskilled Labor.....		10,882.45	
1109	Per Diem and Fees.....		1,002.95	
1202	Cleaning and Household Supplies.....		3,629.44	
1220	Electrical Supplies.....		71.35	
1801	Repairs to Equipment.....		997.88	
3102	Institutional Furnishings.....		1,573.51	
3119	Plumbing Equipment.....		538.15	
			<hr/>	\$ 39,542.97

## Laundering:

1105	Supervisors' Salaries.....	\$	2,737.44	
1107	Unskilled Labor.....		14,674.06	
1205	Laundry Supplies.....		2,983.77	
1601	Motor Vehicles, Upkeep.....		1,042.24	
3105	Laundry Equipment.....		278.38	
1701	Lights and Water.....		1,734.06	
1801	Repairs to Equipment.....		78.66	
2403	Refunds.....		352.50	
3107	Motor Vehicles, Purchase.....		1,000.00	
			<hr/>	24,881.11

## Medical and Surgical Care:

1102	Professional and Technical Salaries.....	\$	7,213.24	
1103	Clerical Salaries.....		1,500.00	
1206	Medical and Surgical Supplies.....		55.67	
1207	Drugs and Medicines.....		703.13	
1208	Laboratory Supplies and Materials.....		42.71	
3106	Medical and Surgical Equipment.....		347.94	
2403	Refunds.....		60.00	
3102	Institutional Furniture.....		565.00	
3104	Bedding and Linen.....		702.46	
			<hr/>	11,199.15

## Nursing and Attendance:

1102	Professional and Technical Salaries.....	\$	2,973.60	
1107	Unskilled Labor.....		778.95	
			<hr/>	3,752.55

## Light, Heat, Power and Water:

1106	Skilled Labor.....	\$	2,171.15	
1107	Unskilled Labor.....		5,870.87	
1218	Power and Heating Plant Supplies.....		2,354.96	
1224	Coal (Including Freight).....		54,504.43	
1701	Light, Power and Water.....		23,591.65	
3118	Power and Heating Plant Equipment.....		5,465.00	
2403	Refunds.....		430.50	
			<hr/>	94,388.56

## Care of Buildings, Grounds and Equipment:

1105	Supervisor's Salaries.....	\$	3,403.40	
1106	Skilled Labor.....		7,665.48	
1107	Unskilled Labor.....		25,649.62	
1202	Cleaning and Household Supplies.....		1,531.14	
1213	Botanical and Ground Supplies.....		667.93	
1219	Plumbing Supplies and Materials.....		1,553.23	
1220	Electrical Supplies and Materials.....		840.31	
1221	General Supplies and Materials.....		14,719.64	
1801	Repairs to Equipment and Fixtures.....		2,986.45	
1802	Repairs to Buildings and Structures.....		4,724.07	
4103	Walks and Pavements.....		1,483.57	
3121	General Equipment.....		769.20	
1601	Motor Vehicle Upkeep.....		1,205.62	
2403	Refunds.....		499.65	
3102	Institutional Furnishings.....		660.95	
			<hr/>	68,360.26

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Instructional:

1102	Professional and Technical Salaries .....	\$	376,750.11	
1103	Clerical Salaries .....		5,266.66	
1109	Per Diem and Fees .....		3,606.17	
1208	Laboratory Supplies and Materials .....		7,499.26	
1209	Classroom and Teachers' Supplies .....		3,147.43	
1210	Library Supplies .....		710.78	
1507	Binding; Library .....		1,365.90	
1801	Repairs to Equipment .....		426.00	
3108	Laboratory Equipment .....		3,322.65	
3109	Classroom and Teachers' Equipment .....		4,672.59	
3110	Library Equipment and Stock .....		16,823.61	
2403	Refunds .....		821.38	
3101	Office Equipment .....		197.02	
		\$		424,609.54

## Recreational:

1212	Recreational Supplies .....	\$	321.87	
3112	Recreational Equipment .....		259.33	
				581.20

## Agricultural:

1105	Supervisors' Salaries .....	\$	2,426.60	
1107	Unskilled Labor .....		6,421.12	
1214	Farm and Dairy Supplies .....		1,913.64	
1215	Forage and Supplies for Animals .....		12,405.64	
1601	Motor Vehicles, Upkeep .....		1,146.95	
1801	Repairs to Equipment and Fixtures .....		200.83	
1701	Light, Power and Water .....		504.70	
				25,019.48

## DEPARTMENTS:

## Miscellaneous:

	Non Revenue Student Government .....	\$	10,000.00	
	Summer School Reserve .....		35,345.00	
	Non Revenue .....		4,170.53	
	Refunds .....		655.50	
				50,171.03

## Book Store:

1103	Clerical Salaries .....	\$	5,433.64	
3110	Books and Stationery .....		32,309.47	
				37,743.11

## Entertainment:

1109	Per Diem and Fees .....	\$	3,671.74	
2403	Refunds .....		21.00	
				3,692.74

## Extension:

1102	Salaries .....	\$	7,167.86	
1401	Hotel and Meals .....		1,028.12	
1402	Railroad and Other Fares .....		3,147.64	
				11,343.62

## Training School:

1209	Classroom and Teachers' Supplies .....	\$	2,324.36	
3110	Books, Etc. ....		1,274.17	
				3,598.53
Music .....				758.65

Total Disbursements ..... \$ 1,132,072.37

## INSTITUTIONAL RECEIPTS

SCHEDULE E-1

*July 1, 1926 to June 30, 1927*

## Office and Administration:

General Fees .....	\$ 42,359.10	
Rents .....	5,011.96	
Diplomas .....	3,462.50	
Miscellaneous .....	3,747.23	
		\$ 54,580.79

## Subsistence:

Dormitory .....		296,187.58
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## Laundering:

Laundry .....		47,707.34
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## Medical and Surgical Care:

Medicine and Infirmary Fee .....		13,250.95
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## Light, Heat, Power and Water:

Coal .....		60,149.15
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Care of Buildings, Grounds and Equipment .....		43,292.50
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## Instructional:

Tuition .....	\$ 36,145.05	
Laboratory Fees .....	8,140.60	
Library .....	10,227.37	
		54,513.02

Agricultural .....		30,748.49
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Miscellaneous .....		6,541.26
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Student Government .....		10,992.00
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Books .....		40,934.35
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Entertainment .....		3,501.75
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Extension .....		6,944.20
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Music .....		848.77
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Training School .....		1,537.38
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Summer School Reserve .....		35,345.00
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Total Institutional Receipts .....	\$ 707,074.53	
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## CASH RECONCILIATION

SCHEDULE E-2

*Fiscal Year Ended June 30, 1927*

	Maintenance Fund	Permanent Improvement Fund
Cash Balance—June 30, 1927—Atlantic Bank and Trust Co. ....	\$ 20,377.80	\$ 4,748.97
Add:		
Deposits not Credited .....	\$ 58,264.27	
Check No. 207—Issued in July .....	183.33	
Check No. 10267 Error .....	.60	
	58,448.20	
Less:	\$ 78,826.00	
Summer School Reserve taken into following year .....	\$ 35,345.00	
Outstanding Checks .....	43,481.00	1,167.52
	78,826.00	
Cash Balance June 30, 1927—Institutional .....	None	\$ 3,581.45

## INVENTORIES

SCHEDULE E-4

*Fiscal Year Ended June 30, 1927*

## Subsistence:

1203 A Meat, Fish and Fowl .....	\$	1,058.48	
1203 B Dairy Products and Eggs .....		1,514.43	
1203 C Cereal Products .....		1,540.02	
1203 D Vegetables .....		1,626.76	
1203 E Fruits and Nuts .....		4,292.27	
1203 F Saccharine Products .....		2,489.06	
1203 G Beverages .....		327.17	
1203 H Condiments, Flavors and Pickles .....		1,286.12	
1203 I Fats, Oils and Miscellaneous Foods .....		597.40	
			\$ 14,731.71

## Laundering:

1205 Laundry Supplies .....		582.50	
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## Light, Heat, Power and Water:

1218 Heating Plant Supplies .....	\$	49.00	
1224 Coal—5,000 Tons @ \$4 25 .....		21,250.00	
			21,299.00

## Agriculture:

1215 Forage and Supplies .....		2,750.00	
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## Book Store:

3110 Books and Stationery .....		8,793.26	
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Total .....	\$	48,156.47	
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EXHIBIT F

RECEIPTS AND DISBURSEMENTS—GENERAL EDUCATION BOARD  
FUND*July 1, 1926 to June 30, 1927*

## Receipts:

From General Education Board September 25, 1926 .....	\$	6,000.00	
From General Education Board January 12, 1927 .....		6,000.00	
Total Receipts from General Board of Education .....	\$	12,000.00	
From Deposits Room Reservations June 16, 1927 .....	\$	1,480.00	
From Deposits Room Reservations June 24, 1927 .....		710.00	
Total Deposits Room Reservations .....		2,190.00	
Total Receipts .....	\$	14,190.00	

## Disbursements:

1102 Professional and Technical Salaries .....		11,091.52	
Cash Balance General Education Board June 30, 1927 .....	\$	908.48	
Cash Balance Room Reservation Deposits June 30, 1927 .....		2,190.00	
	\$	3,098.48	

SCHEDULE F-I

## BANK RECONCILIATION—GENERAL EDUCATION BOARD FUND

*Fiscal Year Ended June 30, 1927*

Cash Balance Greensboro Bank and Trust Company—June 30, 1927.....	\$	5,115.12
Less:		
Outstanding Checks.....		2,016.64
	\$	3,098.48
Book Balance General Education Board Fund June 30, 1927.....	\$	908.48
Book Balance Room Reservation Deposits June 30, 1927.....		2,190.00
		<u>3,098.48</u>

## PER CAPITA COST

EXHIBIT G

*July 1, 1926 to June 30, 1927*

	Cost of Operation	Average Number Students	Per Capita Cost per Period	Per Capita Cost per Day
Maintenance:				
Office and Administration.....	\$ 83,643.67	1791	\$ 46.70	\$ .1853
Subsistence.....	261,012.44		145.74	.5783
Housekeeping.....	39,542.97		22.08	.0876
Laundrying.....	24,679.11		13.79	.0547
Medical and Surgical Care.....	11,199.15		6.25	.0248
Nursing and Attendance.....	3,752.55		2.06	.0083
Light, Heat, Water and Power.....	77,157.06		43.08	.1710
Care of Buildings, Grounds and Equipment.....	68,360.26		38.11	.1512
Instructional.....	424,609.54		237.08	.9408
Recreational.....	581.20		.32	.0013
Miscellaneous Departments.....	4,826.03*		2.75	.0109
Book Store.....	39,287.60		21.94	.0871
Entertainment.....	3,692.74		2.06	.0082
Extension.....	11,343.62		6.33	.0251
Training School.....	3,598.53		2.01	.0079
Music.....	758.65		.42	.0017
	\$1,058,045.12		\$ 590.75	\$ 2.3442
*Non-Revenue Items Eliminated. Agricultural expense charged in Subsistence.				
Subsistence:				
1203 A Meat, Fish and Fowl.....	\$ 58,135.45		\$ 32.08	\$ .1273
1203 B Dairy Products and Eggs.....	56,021.55		30.92	.1227
1203 C Cereals.....	11,720.20		6.47	.0257
1203 D Vegetables.....	27,767.81		15.32	.0608
1203 E Fruits and Nuts.....	30,602.93		16.89	.0670
1203 F Saccharine Products.....	7,658.82		4.23	.0168
1203 G Beverages.....	4,385.59		2.42	.0096
1203 H Condiments, Flavors, Etc.....	5,606.75		3.09	.0123
1203 I Fats, Oils, Etc.....	8,544.67		4.72	.0187
	\$ 210,443.77		\$ 116.14	\$ .4609

Number of School Days 262.

## EXHIBIT H

## INCOME AND EXPENSE—BOOK STORE

*July 1, 1926 to June 30, 1927*

Income:	
Books and Stationery Sales .....	\$ 40,934.35
Cost of Sales:	
Inventory July 1, 1926 .....	\$ 10,337.75
Purchases .....	32,309.47
	<hr/>
	\$ 42,647.22
Inventory June 30, 1927 .....	8,793.26
	<hr/>
Cost of Sales .....	33,853.96
	<hr/>
Gross Profit on Sales .....	\$ 7,080.39
Expense:	
1103 Clerical Salaries .....	5,433.64
	<hr/>
Nominal Profit on Operations .....	\$ 1,646.75
	<hr/>

## EXHIBIT I

## INCOME AND EXPENSE—LAUNDRY

*July 1, 1926 to June 30, 1927*

Income:	
Receipts .....	\$ 47,707.34
Expense:	
1105 Supervisors' Salaries .....	\$ 2,737.44
1107 Unskilled Labor .....	14,674.06
1601 Motor Vehicles (Upkeep) .....	1,042.24
3105 Laundry Equipment .....	278.38
1701 Light and Water .....	1,734.06
1801 Repairs to Equipment .....	78.66
2403 Refunds .....	352.50
3107 Motor Vehicles—Purchases .....	1,000.00
1205 Laundry Supplies .....	\$ 2,983.77
Laundry Supplies Inventory 6-30-26 .....	380.50
	<hr/>
	\$ 3,364.27
Laundry Supplies Inventory 6-30-27 .....	582.50
	<hr/>
	2,781.77
	<hr/>
Total Expense .....	24,679.11
	<hr/>
Nominal Profit on Operations .....	\$ 23,028.23
	<hr/>

\*Expense shown above does not include any allowance for coal or depreciation.

EXHIBIT J

## FARM AND DAIRY

*July 1, 1926 to June 30, 1927*

## Income:

Production .....	\$	30,748.49
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## Expense:

1105 Supervisors' Salaries .....	\$	2,426.60	
1107 Unskilled Labor .....		6,421.12	
1214 Farm and Dairy Supplies .....		1,913.64	
1601 Motor Vehicles Upkeep .....		1,146.95	
1801 Repairs to Equipment and Fixtures .....		200.83	
1701 Light, Power and Water .....		504.70	
1215 Forage Supplies .....	\$	12,405.64	
Forage Supplies Inventory 6-30-16 .....		1,775.00	
	\$	14,180.64	
Forage Supplies Inventory 6-30-27 .....		2,750.00	
			11,430.64
			24,044.48
Nominal Profit on Operations .....	\$	6,704.01	

\*Production estimated on 13 Months.

# CULLOWHEE STATE NORMAL SCHOOL

## CULLOWHEE

EXHIBIT A

### CAPITAL ASSETS

*Fiscal Year Ended June 30, 1927*

Land—156 Acres .....	\$	65,770.00
Buildings:		
Administration—Joyner Building .....	\$	65,000.00
Gymnasium—Madison Building .....		18,700.00
Training School .....		34,000.00
Girls' Dormitory—Walter E. Moore Building .....		200,000.00
Boys' Dormitory—Davies Building .....		30,000.00
President's Home .....		6,500.00
Power House and Laundry .....		30,000.00
Mill .....		2,000.00
Hydro Electric Plant .....		2,000.00
2 Employees' Dwellings .....		10,000.00
Farmer's Dwelling .....		2,000.00
Barn Building .....		1,000.00
Store House .....		3,000.00
Garage .....		215.00
Crib .....		200.00
Cook's Dwelling .....		200.00
Old Barn Building .....		300.00
Total Buildings .....		405,115.00
Machinery and Appurtenances .....		67,533.00
Equipment .....		47,010.00
Non-Structional Improvements—Pavements, Sewers, Etc. ....		101,657.00
Total Capital Assets .....	\$	687,085.00

EXHIBIT B

### INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

Income:		
Balance due on 1925 Appropriation (\$90,000.00) .....	\$	18,534.79
Final payment on automobile .....		319.93
Cash Balance June 30, 1926 .....		135.27
	\$	18,989.99

# INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND—*Continued*

## Expense:

3101 Office Equipment and Furnishings .....	\$	134.00	
3102 Institutional Furniture and Furnishings .....		820.67	
3107 Motor Vehicles—Purchased .....		519.93	
3117 Refrigeration Equipment .....		2,725.00	
3119 Plumbing Equipment .....		300.70	
3121 General Equipment .....		39.37	
4101 Land .....		2,157.85	
4102 Buildings .....		341.24	
4103 Walks and Pavements .....		6,868.74	
4104 Sewers and Drains .....		1,170.82	
4107 General Plant .....		644.15	
			\$ 15,722.47

Unexpended Balance June 30, 1927 .....

\$ 3,267.52

Proof: Unexpended Balance as shown .....

\$ 3,267.52

State Auditor's Balance .....

3,043.15

\$ 224.37

Automobile sold—not credited on Auditor's Book .....

\$ 150.00

Bond Sale charged on Auditor's Books only .....

54.50

Cash Balance—Institution .....

19.87

224.37

EXHIBIT C

# RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From State Treasurer .....

\$ 15,742.34

## Disbursements:

3101 Office Equipment and Furnishings .....	\$	134.00	
3102 Institutional Furniture and Furnishings .....		820.67	
3107 Motor Vehicles—Purchased .....		519.93	
3117 Refrigeration Equipment .....		2,725.00	
3119 Plumbing Equipment .....		300.70	
3121 General Equipment .....		39.37	
4101 Land .....		2,157.85	
4102 Buildings .....		341.24	
4103 Walks and Pavements .....		6,868.74	
4104 Sewers and Drains .....		1,170.82	
4107 General Plant .....		644.15	
			\$ 15,722.47

Cash Balance June 30, 1927 .....

\$ 19.87

EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Income:

Appropriation .....	\$	50,000.00
Institutional Receipts (Schedule E-1) .....		62,772.48
	\$	112,772.48

## Expense:

Office and Administration .....	\$	16,400.62
Subsistence .....		20,131.30
Housekeeping .....		3,964.14
Laundrying .....		905.00
Medical and Surgical Care .....		1,498.80
Light, Heat, Water, Power .....		7,086.01
Care of Buildings, Grounds and Equipment .....		8,673.89
Institutional .....		41,414.01
Recreational .....		487.60
Agricultural .....		3,337.63
Special .....		6,763.51
		110,662.51

Excess Income over Expense .....	\$	2,109.97
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EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

	Disbursements	Receipts
RECEIPTS:		
From State Treasurer .....		\$ 110,395.36
DISBURSEMENTS:		
Office and Administration:		
1101 Executive Salaries .....	\$ 6,750.00	
1103 Clerical Salaries .....	3,604.41	
1109 Per Diem and Fees .....	972.36	
1201 Office Supplies .....	386.69	
1301 Postage .....	659.52	
1302 Telephone and Telegraph .....	426.57	
1401 Hotels and Meals .....	177.09	
1402 Railroad and Other Fares .....	246.57	
1403 Mileage Allowance .....	396.23	
1501 Printing: Stationery, Etc. ....	592.85	
1502 Printing: Reports, Bulletins, Etc. ....	1,199.37	
1505 Photographing, Blueprinting .....	5.08	
1507 Binding .....	17.76	
1508 Publication of Notices, Etc. ....	236.02	
1902 Rent: Buildings, Offices, Etc. ....	30.00	
1905 Miscellaneous Expense .....	28.50	
2203 Premiums: Official Bonds .....	50.00	
3101 Office Equipment and Furnishings .....	481.00	
	\$ 16,260.02	

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—Continued

		Disbursements	Receipts
<b>DISBURSEMENTS:—Continued</b>			
<b>Subsistence:</b>			
1105	Supervisors' Salaries .....	\$ 1,200.00	
1106	Skilled Labor .....	1,203.86	
1107	Unskilled Labor .....	2,790.17	
1601	Motor Cars (Upkeep) .....	124.45	
3103	Dining Room and Kitchen Equipment .....	194.85	
1203 A	Meats, Fish and Fowl .....	\$ 4,365.87	
1203 B	Dairy Products and Eggs .....	3,121.63	
1203 C	Cereal Food Products .....	2,221.12	
1203 D	Vegetables .....	1,879.96	
1203 E	Fruits and Nuts .....	1,416.63	
1203 F	Saccharine Products .....	798.93	
1203 G	Beverages .....	399.08	
1203 H	Condiments, Etc. ....	709.67	
1203 I	Fats, Oils, Etc. ....	433.20	
		15,346.09	
		\$ 20,859.42	
<b>Housekeeping:</b>			
1105	Supervisors' Salaries .....	\$ 2,557.14	
1107	Unskilled Labor .....	485.62	
1202	Cleaning and Household Supplies .....	593.39	
1204	Sewing Supplies—Dry Goods .....	303.73	
1223	Miscellaneous Fuel .....	3.00	
2403	Refunds .....	271.50	
3102	Institutional Furniture, Etc. ....	126.55	
3104	Bedding, Linen, Etc. ....	223.21	
		4,564.14	
<b>Laundering:</b>			
1904	Outside Laundering .....	905.00	
<b>Medical and Surgical Care:</b>			
1102	Professional and Technical Salaries .....	\$ 1,387.50	
1206	Medical and Surgical Supplies .....	34.58	
1207	Drugs and Medicines .....	76.72	
		1,498.80	
<b>Light, Heat, Power and Water:</b>			
1106	Skilled Labor .....	\$ 3,226.60	
1107	Unskilled Labor .....	132.10	
1218	Power and Heating Plant Supplies .....	318.74	
1224	Coal (Including Freight) .....	3,237.56	
3118	Power and Heating Plant Equipment .....	65.01	
		6,980.01	
<b>Care of Buildings, Grounds and Equipment:</b>			
1105	Supervisors' Salaries .....	\$ 600.00	
1106	Skilled Labor .....	960.00	
1107	Unskilled Labor .....	3,481.12	
1213	Botanical and Ground Supplies .....	510.75	
1219	Plumbing Supplies and Materials .....	234.57	
1220	Electrical Supplies and Materials .....	304.63	
1221	General Supplies and Materials .....	1,409.86	
1801	Repairs to Equipment .....	26.92	
1802	Repairs to Buildings .....	262.63	
3121	General Equipment .....	228.90	
1601	Motor Vehicles (Upkeep) .....	337.00	
3107	Motor Vehicles Purchase .....	194.07	
3120	Electrical Equipment .....	63.04	
		8,673.89	

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*

	Disbursements	Receipts
<b>DISBURSEMENTS:—Continued</b>		
<b>Instructional:</b>		
1102 Professional and Technical Salaries.....\$	34,674.58	
1103 Clerical Salaries.....	1,293.75	
1109 Per Diem and Fees.....	1,877.07	
1209 Classroom and Teachers' Supplies.....	914.07	
1210 Library Supplies.....	181.18	
3109 Classroom and Teachers' Equipment.....	353.57	
3110 Library Equipment.....	989.12	
2403 Refunds.....	137.50	
	\$ 40,420.84	
<b>Recreational:</b>		
1212 Recreational Supplies.....\$	128.89	
3112 Recreational Equipment.....	125.11	
1905 Traveling Expenses.....	233.60	
	487.60	
<b>Agricultural:</b>		
1105 Supervisors' Salaries.....\$	900.00	
1107 Unskilled Labor.....	1,168.80	
1214 Farm and Dairy Supplies.....	284.83	
1215 Forage and Supplies for Animals.....	201.50	
3114 Farm and Dairy Equipment.....	15.50	
3115 Livestock.....	411.50	
	2,982.13	
<b>SPECIAL:</b>		
<b>Book Room:</b>		
1103 Clerical Salaries.....\$	600.00	
1216 Supplies.....	2,910.28	
	\$ 3,510.28	
Land Surveys.....	617.40	
Transfer Summer School Receipts.....	2,635.83	
	6,763.51	
Total Receipts and Disbursements.....	\$ 110,395.36	\$ 110,395.36

SCHEDULE E-1

## INSTITUTIONAL RECEIPTS

*July 1, 1926 to June 30, 1927*

Registry Fees.....	\$ 7,769.50
Board.....	32,446.90
Room.....	9,980.33
Medical Fees.....	391.50
Music.....	756.85
Instructional Fees.....	3,151.00
Student Activities.....	708.00
Farm Receipts.....	164.82
Book Sales.....	2,306.10

INSTITUTIONAL RECEIPTS—*Continued*

## Miscellaneous:

Water Rent .....	\$	73.30	
Telegrams and Express .....		47.78	
Garage Rent .....		31.25	
Transfer Summer School Receipts .....		3,629.00	
Refunds—General .....		62.00	
Refunds—Lyceum .....		116.10	
Sale Old Material .....		12.50	
Sale Products .....		103.40	
Sale Football Suits .....		90.00	
Sale Basket Balls .....		5.80	
Sale Coal .....		137.00	
Sale Pencils, Paper, Etc. ....		7.34	
Sale Typewriter .....		20.00	
Sale Lyceum Tickets .....		15.30	
Rent Electric Iron .....		40.00	
Athletic Receipts .....		29.19	
General .....		13.52	
Rents .....		664.00	
	\$		5,097.48
Total Receipts .....	\$		62,772.48

SCHEDULE E-2

## CASH RECONCILIATION

*Fiscal Year Ended June 30, 1927*

	Maintenance Fund	Permanent Improvement Fund
Cash Balance—Tuckaseegee Bank—June 30, 1927 .....	\$ 5,745.40	\$ 269.87
Add:—Deposit credited on Books but not in the Bank .....	5,862.91	
	\$ 11,608.31	\$ 269.87
Less:—Outstanding Checks .....	11,608.31	250.00
Book Balance June 30, 1927 .....	None	\$ 19.87

SCHEDULE E-6

## INVENTORIES

*Fiscal Year Ended June 30, 1927*

## Office and Administration:

1201 Office Supplies .....	\$	669.20
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## INVENTORIES—Continued

Subsistence:			
1203 A	Meat, Fish and Fowl	\$	191.25
1203 B	Dairy Products and Eggs		33.20
1203 C	Cereal Food Products		58.16
1203 D	Vegetables		445.72
1203 E	Fruits and Nuts		462.11
1203 F	Saccharine Products		289.68
1203 G	Beverages		67.65
1203 H	Condiments, Pickles, Etc.		118.76
1203 I	Fats, Oils and Miscellaneous Provisions		98.30
			\$ 1,764.83
Light, Heat, Power and Water:			
1224	Coal		269.00
Book Room:			
3109	Books		1,710.70
Agriculture:			
1215	Forage	\$	494.50
3115	Livestock		1,844.00
			2,038.50
Total			\$ 6,452.23

PER CAPITA COST  
July 1, 1926 to June 30, 1927

EXHIBIT F

	Cost of Operation	Average Number Pupils	Per Capita Cost per Period	Per Capita Cost per Day
Maintenance:				
Office and Administration	\$ 16,400.62	196	\$ 83.68	\$ .3546
Subsistence	20,131.30		102.70	.4352
Housekeeping	3,964.14		20.22	.0857
Laundrying	905.00		4.62	.0195
Medical and Surgical	1,498.80		7.65	.0324
Light, Heat, Water and Power	7,086.01		36.16	.1532
Care of Buildings, Grounds and Equipment	8,673.89		44.26	.1875
Instructional	41,414.01		211.30	.8953
Recreational	487.60		2.49	.0106
Agricultural	3,337.63		17.02	.0721
Special	3,252.23		16.60	.0704
	\$ 107,152.23		\$ 546.70	\$ 2.3165
Food Items:				
1203 A Meat, Fish and Fowl	\$ 4,365.87		\$ 18.98	\$ .0804
1203 B Dairy Products and Eggs	3,121.63		13.57	.0575
1203 C Cereal Food Products	2,221.12		9.66	.0409
1203 D Vegetables	1,879.96		8.17	.0346
1203 E Fruits and Nuts	1,416.63		6.16	.0262
1203 F Saccharine Products	798.93		3.47	.0144
1203 G Beverages	399.08		1.74	.0074
1203 H Condiments, Pickles, Etc.	709.67		3.09	.0132
1203 I Fats, Oils, Etc.	433.20		1.87	.0080
	\$ 15,346.09		\$ 66.72	\$ .2826
Farm Products Consumed as Food				
	2,860.56		12.43	.0526
	\$ 18,206.65		\$ 79.15	\$ .3352

Number of Days, 236.

EXHIBIT H

## FARM, GARDEN AND DAIRY

July 1, 1926 to June 30, 1927

	Quantity	Price	Amount	Total
Produce Consumed in Institution:				
Milk .....	4,074½ Gal.	\$ .50	\$ 2,037.25	
Irish Potatoes .....	156 Bu.	1.50	234.00	
Sweet Potatoes .....	52 Bu.	1.75	91.00	
Green Beans .....	48 Bu.	1.72	82.56	
Green Peas .....	11¼ Bu.	.17	19.55	
Fruit .....	15 Bu.	1.00	15.00	
Roasting Ears .....	84 Doz.	.28	23.52	
Corn Meal .....	47¼ Bu.	1.50	71.25	
Pork .....	155 Lbs.	.16	24.80	
Other Vegetables .....			261.63	
				\$ 2,860.56
Produce Sold:				
Vegetables .....				164.82
Produce Consumed on Farm:				
Corn .....	161 Bu.	1.08	\$ 173.89	
Oats .....	219¼ Bu.	.75	164.52	
				338.41
Total .....				\$ 3,363.79
Cost of Operations:				
Farm Products Produced .....			\$ 3,363.79	
Cost of Production:				
Inventory June 30, 1926 .....	\$ 1,225.00			
Purchases .....	913.33			
	\$ 2,138.33			
Inventory June 30, 1927 .....	2,038.50			
		\$ 99.83		
Salaries .....		2,068.80		
Produce Consumed on Farm .....		338.41		
			2,507.04	
Nominal Profit .....			\$ 856.75	

EXHIBIT I

## RECEIPTS AND DISBURSEMENTS—STUDENTS MASONIC LOAN FUND

July 1, 1926 to June 30, 1927

Receipts:			
From Masonic Lodge .....	\$	1,000.00	
From Notes Paid .....	\$	520.35	
From Interest on Notes .....		38.24	
			558.59
Interest on Bank Balance .....			156.66
Cash Balance June 30, 1926 .....			2,261.09
	\$		3,976.34

# RECEIPTS AND DISBURSEMENTS—STUDENTS MASONIC LOAN FUND—*Continued*

Disbursements:		
Loans to Students .....	\$	2,601.50
Cash Balance June 30, 1927 .....	\$	1,374.84
Bank Reconciliation:		
Cash Balance—Tuckaseegee Bank—June 30, 1927 .....	\$	1,629.84
Outstanding Checks No. 132 .....	\$	200.00
No. 133 .....		55.00
		<u>255.00</u>
		<u>1,374.84</u>

EXHIBIT J

## RECEIPTS AND DISBURSEMENTS—STUDENT LOAN FUND

*July 1, 1926 to June 30, 1927*

Receipts:		
From Cullowhee Milling Company:		
7- 6-26 .....	\$	84.93
10-12-26 .....		164.52
10-12-26 .....		72.83
11- 3-26 .....		101.47
12- 3-26 .....		76.84
2- 4-27 .....		137.89
1- 6-27 .....		181.03
3- 2-27 .....		91.67
4- 5-27 .....		85.53
5- 3-27 .....		79.04
6- 2-27 .....		110.94
	\$	1,187.59
Loans Repaid .....	\$	383.80
Interest on Loans .....		45.94
		<u>429.74</u>
Donations .....		65.25
Interest on Bank Balance .....		86.67
Cash Balance June 30, 1926 .....		1,107.36
	\$	2,876.61
Disbursements:		
Loans to Students .....		942.70
Cash Balance June 30, 1927 .....	\$	1,933.91
Bank Reconciliation:		
Cash Balance June 30, 1927—Jackson County Bank .....	\$	1,933.91
Outstanding Checks .....		None
		<u>\$ 1,933.91</u>

## EXHIBIT K

## ASSETS AND LIABILITIES—CULLOWHEE MILLING COMPANY

*Fiscal Year Ended June 30, 1927*

## ASSETS:

## Current:

Accounts Receivable.....	\$	49.71
T. A. Cox (Account shown in last Audit).....		769.25
	\$	818.96

## Capital:

Plant and Equipment—Book Value.....	\$	11,690.69
Less: Reserve for Depreciation.....		4,137.10
Net Value.....		7,553.59
Total Assets.....	\$	8,372.55

## LIABILITIES:

Capital Stock.....\$ 9,600.00

## Suplus:

Surplus June 30, 1926.....	\$	534.93
Net Earning 7-1-26 to 6-30-27.....		495.07

\$ 39.86

Less: Cash transferred to Students Loan Fund.....1,187.59

1,227.45

Total Liabilities and Capital.....\$ 8,372.55

## SCHEDULE K-1

## INCOME PROFIT AND LOSS STATEMENT—CULLOWHEE MILLING COMPANY

*July 1, 1926 to June 30, 1927*

## INCOME:

## Sales:

Electric Current.....	\$	1,028.36
Mill Products.....		69.75
	\$	1,098.11

## Expenses, Losses and Depreciation:

Expenses.....None

## Losses and Depreciation:

## Bad Debts:

Rogers and Crawford.....	\$	3.50
Will West.....		7.63
Henry Green.....		7.38
	\$	18.51

## Depreciation:

Plant and Equipment Book Value.....	\$	11,690.69	.05	584.53
				603.04

Net Profit for Period.....\$ 465.07

Note:—Electric current furnished the Institution without charge. The amount collected at market rates is estimated at \$2,400.00. All operation expenses, however, except those listed above were paid by the Institution under the function Light, Heat, Power and Water.

# UNIVERSITY OF NORTH CAROLINA

## CHAPEL HILL

EXHIBIT A

### CAPITAL BALANCE SHEET

*Fiscal Year Ended June 30, 1927*

Assets:		
Land .....	\$	337,120.69
Buildings:		
University (Schedule A-1) .....	\$	4,459,816.68
Residences (Schedule A-1) .....		204,321.01
		<hr/> 4,664,137.69
Other Property (Schedule A-1) .....		959,366.24
Furniture and Equipment (Schedule A-1) .....		1,072,821.58
		<hr/>
Total Plant and Equipment .....	\$	7,033,446.20
Advances to T. C. Thompson and Brother—Contractors (Schedule A-2) .....		70,673.67
		<hr/>
Total Assets .....	\$	7,104,119.87
		<hr/>
Liabilities:		
Service Plant Bonds .....	\$	200,200.00
Less: Cash Sinking Fund .....		40,586.07
		<hr/>
	\$	159,603.93
Capital Surplus June 30, 1927 .....		6,944,515.94
		<hr/>
Total Liabilities .....	\$	7,104,119.87
		<hr/>

### CAPITAL ASSETS

SCHEDULE A-1

*Fiscal Year Ended June 30, 1927*

Land:		
Campus .....	\$	325,720.69
Town Lot Franklin Street .....		5,000.00
Town Lot Rosemary Street .....		500.00
Town Lot Columbia Street .....		3,500.00
Town Lot Carter Court .....		2,400.00
		<hr/>
Total Land .....	\$	337,120.69
		<hr/>
Buildings:		
Graham Memorial .....	\$	99,078.63
Alumni .....		100,885.60
Old East .....		100,000.00
New East .....		169,895.65
Carr .....		66,000.00
Smith Hall .....		67,900.98
Y. M. C. A. .....		25,000.00
Bynum Gymnasium .....		50,000.00
South .....		229,656.08

## CAPITAL ASSETS—Continued

## Buildings:—Continued

Gerrard Hall.....	\$ 15,000.00
Memorial Hall.....	91,000.00
Old West.....	85,000.00
New West.....	70,000.00
Person Hall.....	34,266.32
Mary Ann Smith.....	35,000.00
Pharmacy.....	148,149.14
Library.....	152,589.97
Infirmary.....	50,000.00
Caldwell.....	125,298.39
Battle, Vance, Pettigrew.....	125,000.00
Peabody.....	100,000.00
Power House.....	30,000.00
Davie Hall.....	112,332.17
Swain Hall.....	143,560.78
Phillips Hall.....	224,309.97
Carpenter Shop.....	26,383.28
Steele.....	153,038.54
Womans.....	134,205.79
Manleys.....	110,000.00
Grimes.....	110,000.00
Ruffin.....	110,000.00
Mangum.....	110,000.00
Saunders.....	170,000.00
Murphy.....	185,000.00
Manning.....	180,435.99
Battle Park Dormitories.....	289,757.91
Indoor Courts.....	56,386.56
New Chemistry.....	287,350.48
New Laundry.....	37,960.97
Public Service.....	46,873.48
Printery.....	2,500.00
Total Buildings.....	\$ 4,459,816.68

## Residences:

Franklin Street.....	\$ 7,500.00
Near Dr. Klutz.....	7,500.00
President's House.....	30,000.00
Thirteen Bungalows.....	77,192.36
Park Place Development.....	82,128.65

Total Residences..... 204,321.01

## Other Property:

Greenhouse.....	\$ 2,227.99
Kenan Stadium.....	77,353.41
Emerson Stadium.....	38,744.23
Railroad.....	80,880.65
Tennis Courts.....	33,902.88
Sewers.....	77,279.99
Electric Light and Water Extension.....	464,988.17
Telephone Property.....	62,622.46
Heating Extension.....	68,776.75
Water Works.....	48,746.48
Telephone Extension.....	2,993.07
Printery Equipment.....	105.05
Water Extension.....	745.11

Total Other Property..... 959,386.24

## CAPITAL ASSETS—Continued

Furniture and Equipment:		
Dormitories .....	\$	97,877.19
Classroom .....		549,748.47
Library Books .....		285,732.53
General .....		29,669.20
Special Furniture and Equipment .....		14,403.16
New Chemistry Building .....		48,638.19
Smith Hall .....		2,818.38
Departmental .....		30,647.34
Electric and Water .....		395.25
South .....		12,699.03
Miscellaneous .....		192.84
Total Furniture and Equipment .....	\$	1,072,821.58
Total Capital Assets .....	\$	7,033,446.20

## EXHIBIT B

## OPERATING BALANCE SHEET—MAINTENANCE FUND

Fiscal Year Ended June 30, 1927

## ASSETS

Due From State Treasurer:			
1926 and 1927 Appropriation .....	\$	74,470.55	
1926 and 1927 Appropriation .....		51.93	
			74,522.48
Accounts Receivable:			
Student Tuition Year 1926 and 1927 (Schedule C-11) .....	\$	5,803.54	
General Accounts (Schedule C-12) .....		1,512.61	
Infirmiry Accounts (Schedule C-13) .....		190.03	
	\$	7,506.18	
Less: Reserve Doubtful Students Accounts .....		7,352.94	
			153.24
Notes Receivable (Schedule C-3) .....			2,000.00
Inventories .....			173.71
Contigent:			
Student Teachers Agreement (Schedule C-14) .....	\$	111,576.57	
Old Student Tuition Accounts (Schedule C-15) .....		4,746.94	
Old Student Tuition Notes (Schedule C-16) .....		13,922.15	
Students Checks returned Uncollected (Schedule C-17) .....		459.15	
	\$	130,704.81	
Operating Deficit .....			1,523.90
			\$ 78,373.33

## LIABILITIES

Cash Overdraft .....	\$	78,144.59	
Accounts Payable:			
Infirmiry Accounts .....	\$	.08	
General Accounts .....		.01	
Tuition Accounts (Schedule C-18) .....		153.15	
Fund collected for Students and Departments .....		75.50	
			228.74
	\$		78,373.33

EXHIBIT C

## INCOME AND EXPENSE—MAINTENANCE FUND

July 1, 1926 to June 30, 1927

	Actual	Budget Estimated	Actual More Less
Income—All Sources (Schedule C-1) .....	\$ 1,172,553.16	\$ 1,168,864.57	\$ 3,688.59
Expense:			
General Administrative (Schedule C-2) .....	\$ 90,077.89		
General Printing and Publicity (Schedule C-2) .....	21,285.01		
General Expense (Schedule C-2) .....	33,255.12		
Student Welfare (Schedule C-2) .....	48,480.50		
Instructional (Schedule C-2) .....	674,208.08		
Care of Buildings, Grounds and Equipment (Schedule C-2) .....	121,166.53		
Library (Schedule C-2) .....	73,238.24		
Extension (Schedule C-2) .....	130,919.02		
	1,192,630.39	1,165,207.85	27,422.54
Operating Deficit for Year July 1, 1926 to June 30, 1927 .....	\$ 20,077.23	\$ 3,656.72	\$ 23,733.95
Less: Operating Surplus 7-1-26 .....	\$ 4,548.22		
Inventory of Materials on hand 7-1-26 sold to Service Plant during current year .....	16,575.23		
Duplicating Department Adjustment .....	1.36		
	\$ 21,124.81		
Less: Reserve for Uncollectible Students Accounts .....	2,571.48		
	18,553.33		
Operating Deficit 6-30-1927 .....	\$ 1,523.90		
SUMMARY			
Estimated income more than estimated Expenses .....			\$ 3,656.72
Actual income more than estimated Income .....			3,688.59
			\$ 7,345.31
Actual Expenses more than Estimated Expenses .....			27,422.54
			\$ 20,077.23
Adjusted Surplus .....			18,553.33
Operating Deficit June 30, 1927 .....			\$ 1,523.90

## INCOME—MAINTENANCE FUND

SCHEDULE C-1

July 1, 1926 to June 30, 1927

	Income	Budget Estimate	Actual More Less
<b>STUDENT FEES:</b>			
<b>Tuition:</b>			
Academic.....\$ 158,523.00			
Law.....9,963.82			
Medicine.....7,934.14			
Pharmacy.....5,058.90			
	\$ 181,479.86		
<b>Less: Refunds:</b>			
Scholarships.....\$ 9,233.34			
Fellowships.....2,133.48			
Teachers Agreements.....22,896.73			
Teachers.....3,533.34			
Ministers.....933.34			
Physical Infirmities.....1,795.03			
Instructors.....3,658.48			
Minister's Sons.....3,256.73			
Graduate Scholarships.....1,008.39			
Research Assistants.....1,100.06			
Highway Scholarships.....108.33			
	49,657.25		
Net Tuitions.....\$ 131,822.61	\$ 131,822.61	\$ 136,050.00	\$ 4,227.39
Registration Fees.....57,240.92	57,240.92	55,000.00	2,240.92
<b>Laboratory Fees:</b>			
Botany.....\$ 1,101.00			
Chemistry.....8,273.40			
Commerce.....4,227.44			
Engineering.....3,445.05			
English.....16.00			
Geology.....2,632.25			
Medicine.....7,571.25			
Music.....145.50			
Pharmacy.....744.00			
Physics.....1,421.62			
Psychology.....493.08			
Zoölogy.....1,401.00			
Extension Fees.....48,590.15			
Infirmary Receipts.....770.45			
Library Receipts.....2,024.84			
Diploma Fees.....1,695.00			
Gymnasium Fees.....220.50			
	84,772.53	80,000.00	4,772.53
<b>Sales and Miscellaneous Receipts:</b>			
High School Journal.....\$ 336.35			
Studies in Philology.....1,763.60			
Mitchell Journal.....240.45			
Law Review.....762.06			
Extension Sales.....17,310.07			
Purchase Discounts.....504.71			
Interest Earned.....962.69			
Teachers and Tuition Notes.....2,521.90			
Miscellaneous Receipts and Sales.....153.05			
Library Sales.....694.76			
	25,249.64	12,314.57	12,935.07
<b>Total</b> .....	25,249.64	12,314.57	12,935.07
<b>Total Earned Income</b> .....\$ 299,085.70	\$ 299,085.70	\$ 283,364.57	\$ 15,721.13

INCOME—MAINTENANCE FUND—*Continued*

	Income	Budget Estimate	Actual More Less
Endowments and Other Funds:			
Kenan Professorship Fund .....	\$ 64,500.00		
Library Endowment Fund .....	2,533.30		
Scholarship Fund .....	6,134.16		
Total .....	\$ 73,167.46	\$ 85,500.00	\$ 12,332.54
Gifts .....	300.00		300.00
State of North Carolina:			
1926 and 1927 Appropriation .....	800,000.00	800,000.00	
Total .....	\$ 1,172,553.16	\$ 1,168,864.57	\$ 3,688.59

SCHEDULE C-4

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From State Treasurer—Appropriation and Receipts .....	\$ 1,322,335.03
Overdraft Balance June 30, 1926 .....	1,604.21
	\$ 1,320,730.82

## DISBURSEMENTS:

## Office and Administration:

## Personal Service:

1101 Executive Salaries .....	\$ 44,380.77
1102 Professional and Technical Salaries .....	311.66
1103 Clerical Salaries .....	23,840.57
1107 Unskilled Labor .....	2.40
1109 Per Diems and Fees .....	8,656.30

Total Personal Service (Schedule C-7) ..... \$ 77,191.70 |

## Supplies and Materials:

1201 Office Supplies .....	\$ 989.53
1203 Food .....	25.00
1206 Medical and Surgical Supplies .....	9.89
1209 Classroom and Teachers' Supplies .....	2.00
1216 Shop Supplies .....	1,083.82
1220 Electrical Supplies .....	2.75
1221 General Supplies .....	1,189.31

Total Supplies and Materials ..... 3,302.30 |

## Postage, Telephone and Express:

1301 Postage .....	\$ 3,634.48
1302 Telephone and Telegraph .....	1,617.57
1303 Express, Freight and Drayage .....	826.48

Total Postage, Telephone and Express ..... 6,048.53 |

## Travel Expense:

1401 Hotel and Meals .....	\$ 3,111.93
1402 Railroad and Other Fares .....	4,135.04
1403 Mileage Allowance .....	930.02

Total Travel Expense ..... 8,177.69 |

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS—*Continued*Office and Administration:—*Continued*

## Printing, Binding and Publicity:

1501 Stationery, Etc.....	\$ 5,291.57
1502 Annual Report Bulletin .....	13,315.10
1504 Multigraphing, Etc.....	239.86
1505 Photographing, Etc.....	1,262.48
1506 Engraving, Etc.....	1,077.74
1507 Binding, Etc.....	49.82
1508 Publication, Notices, Etc.....	2,101.37

Total Printing, Etc.....\$ 23,337.94

## Motor Vehicles—Upkeep:

1601 Motor Vehicle (Upkeep) .....	608.55
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## Repairs:

1801 Repairs to Equipment.....	\$ 3,652.98
1802 Repairs to Building .....	1,889.25

Total Repairs..... 5,542.23

## General Expense:

1903 Rent of Equipment.....	\$ 50.00
1905 Miscellaneous Expense.....	4,606.29

Total Miscellaneous Expense .....

4,656.29

## Insurance and Bonding:

2201 Fire Insurance .....	\$ 46.63
2203 Premium on Official Bonds.....	125.00

Total Insurance and Bonding..... 171.63

## State Aid:

2301 Alumni Association.....	\$ 10,917.50
2301 Town of Chapel Hill .....	100.00
2301 University Press .....	5,500.00

Total State Aid..... 16,517.50

## Miscellaneous Obligations:

2401 Pensions .....	\$ 250.00
2402 Indemnities and Awards.....	679.50
2403 Refunds .....	3,818.44

Total Miscellaneous Obligations..... 4,747.94

## Equipment:

3102 Institution Furnishings.....	471.62
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Total Office and Administration.....\$ 150,773.92

## Student Welfare:

## Personal Service:

1101 Executive Salaries .....	\$ 10,733.53
1102 Professional and Technical Salaries	21,641.52
1103 Clerical Salaries .....	9,110.73
1105 Supervisors' Salaries.....	156.25
1109 Per Diem and Fees .....	265.90

Total Personal Service (Schedule C-8).....\$ 41,907.93

## Supplies and Materials:

1201 Office Supplies.....	\$ 71.05
1202 Cleaning and Household Supplies.	3.00

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*Student Welfare:—*Continued*Supplies and Materials:—*Continued*

1203 Food .....	\$ 1,594.88
1206 Medical and Surgical Supplies.....	782.04
1207 Drugs and Medicines .....	259.29
1212 Recreational Supplies .....	253.98
1217 Ice and Other Refrigeration .....	60.75
1219 Plumbing Supplies .....	.90
1221 General Supplies.....	162.04

Total Supplies and Materials.....\$ 3,187.93

## Postage, Telephone and Express:

1301 Postage.....	\$ 194.12
1302 Telephone and Telegraph .....	354.78
1303 Express, Drayage, Etc.....	11.06

Total Postage, Etc..... 559.96

## Travel Expense:

1401 Hotel and Meals.....	\$ 230.65
1402 Railroad and Other Fares .....	20.76
1403 Mileage Allowance.....	224.86

Total Travel Expense..... 476.27

## Printing, Binding and Publicity:

1501 Stationery, Etc.....	\$ 489.27
1502 Annual Reports, Etc.....	26.30
1504 Multigraphing, Etc.....	86.72
1505 Photographing, Etc.....	39.50

Total Printing, Etc..... 641.79

## Motor Vehicles (Upkeep):

1601 Motor Vehicles (Upkeep) .....	24.00
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## Light, Heat, Water and Power:

1701 Light, Heat, Water and Power .....	1,031.62
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## Repairs:

1801 Repairs to Equipment.....	122.04
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## General Expense:

1903 Rent of Equipment.....	\$ 5.50
1904 Outside Laundering .....	416.39
1905 Miscellaneous Expense.....	38.95
1905 Dues and Fees.....	7.00
1905 Banquets .....	115.65

Total General Expense..... 583.49

## Miscellaneous Obligations:

2402 Indemnities and Awards.....	24.45
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## Equipment:

3101 Office Equipment.....	\$ 52.50
3102 Institutional Furniture.....	74.00
3104 Bedding and Linen .....	146.92
3120 Electrical Equipment.....	36.00

Total Equipment..... 309.42

Total Student Welfare.....\$ 48,868.90

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Care of Buildings and Grounds:

## Personal Service:

1103 Clerical Salaries .....	\$ 2,277.12
1104 Inspectional Salaries .....	5,777.75
1105 Supervisors' Salaries .....	3,795.00
1106 Skilled Labor .....	7,391.21
1107 Unskilled Labor .....	39,068.00
1109 Per Diem and Fees .....	750.00

Total Personal Service (Schedule C-9).....\$ 59,058.08

## Supplies and Materials:

1201 Office Supplies .....	\$ 306.85
1202 Cleaning and Household Supplies .....	2,326.15
1213 Botanical Supplies .....	2,258.64
1216 Shop Supplies .....	10,452.37
1217 Ice and Other Refrigeration .....	375.00
1219 Plumbing Supplies .....	36.20
1220 Electrical Supplies .....	3.80
1221 General Supplies .....	394.33
1224 Coal (Including Freight) .....	95.00

Total Supplies and Materials .....

16,248.34

## Postage, Telephone and Express:

1301 Postage .....	\$ 23.05
1302 Telephone and Telegraph .....	132.89
1303 Express, Freight, Etc. ....	155.89

Total Postage, Etc. .... 311.83

## Traveling Expense:

1403 Mileage Allowance .....

.75

## Printing, Binding and Publicity:

1501 Stationery, Etc. ....	\$ 131.89
1504 Multigraphing, Etc. ....	.68

Total Printing, Etc. .... 132.57

## Motor Vehicles Upkeep:

1601 Motor Vehicles (Upkeep) .....

1,698.19

## Light, Power and Water:

1701 Light, Heat, Power and Water .....

34,831.61

## Repairs:

1801 Repairs to Equipment .....	\$ 6,266.97
1802 Repairs to Buildings .....	26,740.89

Total Repairs .....

33,007.86

## General Expense:

1902 Rent, Buildings, Etc. ....	\$ 25.00
1903 Rent, Equipment .....	140.21
1904 Outside Laundering .....	134.76
1905 Miscellaneous Expense .....	42.50

Total General Expense .....

342.47

## Insurance and Bonding:

2201 Fire Insurance .....

59.24

## Equipment:

3112 Recreational Equipment .....

345.80

Total Care of Buildings and Grounds .....\$ 146,037.74

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*

## Instructional:

## Personal Service:

1101 Executive Salaries .....	\$ 20,764.76	
1102 Professional and Technical Salaries .....	613,477.74	
1103 Clerical Salaries .....	57,206.82	
1105 Supervisors' Salaries .....	1,125.00	
1106 Skilled Labor .....	29.98	
1107 Unskilled Labor .....	26.73	
1109 Per Diem and Fees .....	26,953.01	
Total Personal Service (Schedule C-10) .....	\$ 719,584.04	

## Supplies and Materials:

1201 Office Supplies .....	\$ 1,560.35	
1202 Cleaning Supplies .....	8.82	
1203 Food .....	111.21	
1204 Sewing Supplies .....	17.05	
1208 Laboratory Supplies .....	26,709.86	
1209 Classroom Supplies .....	142.85	
1210 Library Supplies .....	1,192.38	
1212 Recreational Supplies .....	31.32	
1217 Ice and Refrigeration Supplies .....	21.30	
1220 Electrical Supplies .....	20.19	
1221 General Supplies .....	11,569.49	
1224 Coal .....	39.00	

Total Supplies and Materials ..... 41,423.82

## Postage, Telephone and Express:

1301 Postage .....	\$ 8,997.31	
1302 Telephone and Telegraph .....	2,727.65	
1303 Express, Freight, Etc. ....	534.45	

Total Postage, Etc. .... 12,259.41

## Travel Expense:

1401 Hotel and Meals .....	\$ 2,889.51	
1402 Railroad and Other Fares .....	3,004.40	
1403 Mileage Allowance .....	1,158.31	

Total Travel Expense ..... 7,052.22

## Printing, Binding and Publicity:

1501 Stationery, Etc. ....	\$ 4,346.13	
1502 Annual Reports, Etc. ....	8,814.76	
1504 Multigraphing, Etc. ....	2,066.76	
1505 Photographing, Etc. ....	425.52	
1506 Engraving, Etc. ....	42.11	
1507 Binding Publications .....	3,839.95	
1508 Publication Notices .....	57.74	

Total Printing, Etc. .... 19,592.97

## Motor Vehicles (Upkeep):

1601 Motor Vehicles (Upkeep) .....	1,961.95	
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Light, Heat, Power and Water ..... 11.00

## Repairs:

1801 Repairs to Equipment .....	\$ 3,122.60	
1802 Repairs to Building .....	22.33	

Total Repairs ..... 3,144.93

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*Instructional:—*Continued*

## General Expense:

1901 Office Supplies .....	\$ 3.00
1903 Rent, Equipment .....	152.11
1904 Outside Laundering .....	54.83
1905 Miscellaneous Expense .....	274.19
1905 Dues and Fees .....	247.50
1905 Banquets .....	278.50
1902 Rent—Buildings .....	90.00

Total General Expense ..... \$ 1,100.13

## Insurance and Bonding:

2201 Fire Insurance .....	\$ 16.00
2202 Casualty Insurance .....	10.60

26.60

## State Aid:

2301 Summer School .....	\$ 30,000.00
2301 Practice School .....	1,500.00

Total State Aid ..... 31,500.00

## Miscellaneous Obligations:

2402 Indemnities and Awards .....	\$ 247.52
2403 Refunds .....	11,646.63

Total Miscellaneous Obligations ..... 11,894.15

## Equipment:

3101 Office Equipment .....	\$ 104.26
3107 Motor Vehicle Purchase .....	35.00
3108 Laboratory Equipment .....	1,222.14
3109 Classroom Equipment .....	159.62
3110 Library Equipment .....	34,404.58
3111 Museum Equipment .....	194.99
3120 Electrical Equipment .....	108.20

Total Equipment ..... 36,228.79

Total Instructional ..... \$ 885,780.01

## Extraordinary and Special:

## Transfer of Funds:

5203 Athletic Association .....	\$ 21,844.97
5203 Debate Fees .....	1,121.35
5203 Class Fees .....	2,958.84
5203 Publication Union .....	10,870.80
5203 Laundry Deposits .....	53,004.96
5203 General Education Board .....	168.44
5203 Music Fees .....	2,633.53
5203 Interdepartmental .....	341.40

Total Extraordinary and Special ..... 92,944.29

Total Disbursements ..... \$ 1,324,404.86

Overdraft Balance June 30, 1927 ..... \$ 3,674.04

SCHEDULE C-5

## CASH RECONCILIATION—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

July 1st, Cash Overdraft .....	\$	28,182.74
Deposits:		
On 1925-1926 Appropriation .....	\$	26,578.53
On 1926-1927 Appropriation and Receipts .....		1,247,864.48
		<u>1,274,443.01</u>
	\$	1,246,260.27
Disbursements .....		<u>1,324,404.86</u>
	\$	78,144.59
Deposit—1927 Appropriation deposited in July .....		<u>74,470.55</u>
June 30, 1927—Cash Deficit .....	\$	3,674.04
Add: Outstanding Checks .....		<u>90,367.49</u>
	\$	86,693.45
Less: Deposits not credited until July .....		<u>74,470.55</u>
June 30, 1927 Cash Balance Bank of Chapel Hill .....	\$	<u><u>12,222.90</u></u>

EXHIBIT D

## BALANCE SHEET—PERMANENT IMPROVEMENT FUND

*Fiscal Year Ended June 30, 1927*

Assets:		
Cash 1923 Fund .....	\$	4,333.02
Due from State Treasurer on 1925 Appropriation .....		6,150.00
Deficit .....		<u>120.44</u>
Total Assets .....	\$	<u><u>10,643.46</u></u>
Liabilities:		
Cash Overdraft 1925 Fund .....	\$	<u><u>10,643.46</u></u>

EXHIBIT E

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND—1923

*Fiscal Year Ended June 30, 1927*

Income:		
1923 State Appropriation .....	\$	1,650,000.00
Unexpended Balance 1921 Appropriation .....		1,413.88
Refund on Language Building .....		664.23
Interest on T. C. Thompson and Brothers Bank Balance .....		<u>386.11</u>
Total Available Income .....	\$	<u><u>1,652,464.22</u></u>

# INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND— 1923—Continued

## Expense:

## Advances, Fees, Etc., Undistributed:

T. C. Atwood Organization .....	\$ 74,860.00
Consulting Architect .....	11,589.72
Liability Insurance .....	15,342.02
Building Committee Traveling Expense .....	425.77
Bunk House .....	110.43
Fire Protection .....	1,413.03
Contractor's Bond .....	250.00
Fees on Contract .....	37,897.50

Total .....\$ 141,888.47

## Grading:

Country Club Road .....	\$ 25.87
Battle Park Road .....	1,543.54
Tennis Courts .....	30,346.71
Class Field .....	2,944.45
Campus Road .....	8,326.30
New Athletic Field .....	16,398.56
Booker Road .....	6,982.45
East Road Extension .....	1,726.88
Campus Extension—Quadrangle .....	1,000.00
Campus Grading .....	1,938.46
Teachers Building Grading .....	4,097.28
Road Repair Work .....	211.35
Class Building Grading .....	2,759.14
Cameron Avenue .....	50.40
Chemistry Road .....	348.20
Campus Improvement .....	800.98
New Dormitories—Battle Park Grading .....	2,758.81
\$6,000.00 Appropriation Road Grading .....	954.31
Campus Improvement—Old Well .....	63.99

Total ..... 83,277.68

## Heating Mains, Water Works, Repair Shop and Sundry

## Building Extensions:

Railway Extension .....	\$ 56,127.91
Repainting Old Buildings .....	1,901.71
East Stadium .....	11,230.71
Heating System .....	69,748.53
Dog Kennels .....	565.79
Smith Building .....	1,559.07
Battle Vance—Pettigrew Building .....	3,148.92
Library Roof .....	4,419.27
New East Building .....	3,580.19
New West Building .....	2,181.66
Bynum Gymnasium .....	3,915.86
Campus Lighting System .....	9,153.53
Water Supply .....	70,527.08
South Campus Sewers .....	21,591.89
Law Building from 1921 Fund .....	6,488.99
Storm Sewers .....	5,277.35
Pump Station .....	141.11
Electric Extension—Campus .....	7,332.57
Davis Hall—Improvement .....	1,005.05
Anchoring Doors Dormitories, B. C. O. and E. ....	1,176.49
Electric Cable Towers .....	887.56
Water Works—Filter Plant .....	19,026.80
Water Works—Pipe Line .....	24.63

# INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND— 1923—Continued

## EXPENSE:—Continued

## Heating Mains, Water Works, Repair Shop and Sundry

## Building Extensions:—Continued

Water Works—Small Tank .....	\$ 1,444.48	
Water Works—Intake .....	4,897.12	
Water Works—Tank Foundation .....	1,802.76	
Water Works—Large Tank .....	4,524.18	
Water Extension—Campus .....	12,509.10	
Building Extension .....	2,834.51	
Telephone Extension—Campus .....	11.44	
Filter, Storm and Wash Sewer .....	510.00	
Total .....	\$ 329,546.26	

## Building Construction:

Woman's Building .....	\$ 111,417.82	
New Chemistry Building .....	287,122.65	
Old East Building .....	82,261.26	
Old West Building .....	45,900.11	
New Dormitories—Battle Park .....	288,581.42	
Indoor Court .....	56,386.56	
Infirmary .....	20,187.55	
Carr Building .....	16,292.40	
Swain Hall Improvement .....	18,000.00	
Total .....	926,149.77	

## Equipment:

Departmental Equipment .....	\$ 63,719.40	
General Equipment .....	2,253.10	
New Chemistry Building Equipment .....	90,432.39	
Total .....	156,404.89	

## Furniture and Fixtures:

General Furniture .....	9,812.02	
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## Transfer:

To Close 1919 Appropriation .....	1,052.11	
Total Expense .....	\$ 1,648,131.20	
Excess Revenue Over Expense .....	\$ 4,333.02	

## EXHIBIT F

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND—1925

*Fiscal Year Ended June 30, 1927*

## Income:

1925 State Appropriation .....	\$ 800,000.00
N. C. Licensing Board for Contractors .....	1,133.69
Fire Loss Income .....	3,203.51
Total Income .....	\$ 804,337.20

## EXPENSE:

## Advances, Fees Undistributed:

T. C. Thompson and Brothers .....	\$ 70,673.67
T. C. Atwood Organization .....	30,000.00
Consulting Architect .....	2,875.00
Liability Insurance .....	5,081.90
Building Committee Travel Expense .....	158.08
Bunk House Insurance .....	220.86
Architect Fees .....	14,000.00

Total .....	\$ 123,009.51
Paving .....	38,479.32

## Grading:

Davie Hall Addition—Grading .....	\$ 587.41
Engineering Building Addition—Grading .....	211.20
Country Club Road—Grading .....	15.00
New Dormitory—Grading .....	9,000.00
New Chemistry Building—Grading .....	5,184.49
Women's Building—Grading .....	96.34
Women's Building—Improvement Grounds .....	3,433.36
Campus Walks—Cameron Avenue .....	5,806.94
Campus Walks—Gymnasium .....	4,694.81
Campus Walks—Person Hall .....	1,661.98
Old South Building—Grading .....	1,301.66
Campus Walks—Medical Building .....	1,669.21
Campus Walks—Carr Building .....	687.27
Campus Walks—New East Building .....	1,167.50
Campus Walks—Peabody Building .....	1,148.50

Total .....	36,665.67
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## Heating Mains, Repair Shop, Storage and Laundry Extensions:

New Laundry Building .....	\$ 20,000.00
Moving Dog Kennels .....	198.94
Chemistry Building—Heating .....	227.83
Heating Extension .....	55,931.19
Water Supply .....	6,518.11
Telephone Extension—Campus .....	30.37
Electric Extension—Campus .....	5,068.77
Water Extension—Campus .....	1,521.83
Water Works—Filter Plant .....	13,461.45
Railway Extension .....	171.39
Medical Building—Constant Tem. Room .....	298.39
Repair Shop .....	1,383.28
Water Works—Pipe Line .....	766.79
Water Works—Equipment .....	801.57
Storm Sewers No. 3 .....	2,004.18

Total .....	108,384.09
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# INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND— 1925—Continued

## EXPENSE:—Continued

### Construction:

Engineering Building Addition .....	\$ 49,098.77	
Wing of Davis Hall .....	50,739.71	
Renovation Old South Building .....	153,354.42	
New Pharmacy Building .....	23,149.14	
Person Hall .....	9,266.32	
New East Building .....	94,870.65	
Alumni Building .....	885.60	
Greenhouse .....	2,227.99	
Total .....		\$ 383,592.60

### Departmental Equipment:

Botany Department .....	\$ 6,217.78	
Engineering Department .....	306.20	
Law Department .....	47.90	
Mathematics Department .....	173.71	
Phillips Hall .....	2,365.02	
Department Equipment .....	63,621.83	
Total .....		72,732.44

### Furniture and Fixtures:

General Furniture .....	\$ 8,627.84	
Furniture and Equipment—Woman's Building .....	12,096.75	
Pharmacy Building. Furniture .....	1,883.65	
Electric and Water .....	3,060.19	
Furniture and Fixtures—South Building .....	12,782.30	
Miscellaneous Building and Fixture Extension .....	853.53	
New East Building Furniture and Fixtures .....	2,770.68	
Total .....		42,074.94

### Miscellaneous:

State Bond Charge .....	\$ 483.00	
Fire Loss .....	3,203.51	
Truck Insurance .....	165.58	
Total .....		3,852.09

Total Expense ..... \$ 808,790.66

Excess Expenditures over Income ..... \$ 4,453.46

### Analysis:

Overdraft .....	\$ 10,643.46	
Due from State Treasurer .....	6,190.00	
		\$ 4,453.46

## SCHEDULE F-1

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND*July 1, 1926 to June 30, 1927*

## Receipts:

From State Treasurer—Appropriation and Receipts.....	\$	300,561.79	
Sale Office Stock.....	\$	83.03	
State Highway Commission.....		60.71	
Town of Chapel Hill—Paving.....		816.00	
U. C. Service Plant.....		80.34	
Sale Botany Equipment.....		3.60	
Sale Water Supply.....		7.75	
			1,051.43
Fire Loss Income.....			3,203.51
Transfer.....			2,970.23
Total Receipts.....	\$	307,786.96	
Cash Overdraft June 30, 1926.....			10,628.52
	\$	297,158.44	

## Disbursements:

4102 Wing Phillips Building.....	\$	4,571.20	
4102 Wing Davie Building.....		3,644.88	
4102 New South Building.....		65,083.46	
4102 Repairing Chemistry Building.....		1,029.10	
4102 Repairing Old Pharmacy Building.....		98.84	
4102 Repairing Alumni Building.....		885.60	
4102 Classroom or Laboratory Building.....		93,060.01	
4102 Architect Fees.....		1,250.00	
4102 Builders Commission.....		10,000.00	
4102 Building Commission Travel Expense.....		117.23	
	\$	179,740.32	
4102 Paving.....		2,625.00	
3118 Heating Mains, Etc.....		19,833.39	
3121 Departmental Equipment.....		31,124.00	
3121 Furniture and Fixtures.....		20,757.01	
4107 Grading.....		8,211.66	
2201 Truck Insurance.....		158.21	
2201 Liability Insurance.....		3,331.79	
5202 Transfers.....		2,816.76	
	\$	268,598.14	
Advance Fees to T. C. Thompson & Bro. Contractors.....	\$	190,000.00	
Less: Expenditures.....		155,129.26	
			34,870.74
			303,468.88
Cash Overdraft June 30, 1927.....	\$	6,310.44	

## SCHEDULE F-2

## CASH RECONCILIATION—PERMANENT IMPROVEMENTS

*July 1, 1926 to June 30, 1927*

July 1, 1926 Book Balance .....	\$	10,628.52
Receipts July 1, to May 31, 1927 .....		301,613.22
	\$	290,984.70
Disbursements—July 1, 1926 to June 30, 1927 .....		297,295.14
June 30, 1927 Book Balance .....	\$	6,310.44
Add: Outstanding Checks .....		7,941.30
	\$	1,630.86
Deduct:		
Shortage in Deposit—Previous Year .....		4.98
June 30, 1927 Actual Cash Balance in Bank .....	\$	1,625.88

## SCHEDULE F-4

## APPROPRIATION—PERMANENT IMPROVEMENTS 1923 AND 1925

*Fiscal Year Ended June 30, 1927*

1923 Appropriation .....	\$	1,650,000.00
Paid by State Treasurer .....	\$	1,648,947.89
Paid by State Treasurer and applied on 1927 Appropriation by University .....		1,052.11
		1,650,000.00
1925 Appropriation .....	\$	800,000.00
Paid by State Treasurer prior to July 1, 1926 .....	\$	497,102.41
Paid by State Treasurer since July 1, 1926 .....		15,000.00
		14,808.07
		15,000.00
		15,000.00
		20,000.00
		25,000.00
		25,000.00
		25,000.00
		25,000.00
		25,000.00
		10,000.00
		6,139.46
		15,000.00
		10,000.00
		10,000.00
		15,000.00
		4,614.26
	\$	797,664.20

# APPROPRIATION—PERMANENT IMPROVEMENTS 1923 AND 1925—Continued

Less: Cash Receipts:		
N. C. License Contractors .....	\$	1,133.69
Fire Loss .....		3,203.51
	\$	4,337.20
	\$	793,327.00
Add: State Bond Charge .....		483.00
	\$	793,810.00
Due on 1925 Appropriation .....	\$	6,190.00

## BALANCE SHEET

EXHIBIT G

Fiscal Year Ended June 30, 1927

### ASSETS

#### CURRENT ASSETS:

##### Cash Account:

Bank of Chapel Hill .....	\$	17,506.43
Payroll Fund .....		4,000.00
	\$	21,506.43

##### Petty Cash:

Superintendent of Buildings .....	\$	50.00
Book Exchange .....		175.00
Laundry .....		100.00
Dining Hall—Women .....		100.00
Dining Hall—Men .....		200.00
Electric and Water .....		100.00
Building Department .....		50.00
		775.00

Total Cash ..... \$ 22,281.43

Notes Receivable: (Schedule H-18) ..... \$ 4,088.95

Less: Notes Receivable Discounted ..... 983.30

Net Notes Receivable ..... 3,105.65

##### Accounts Receivable:

Duplicating Department .....	\$	410.93
Electric and Water (Schedule H-20) .....		14,893.78
Boarders Ledger (Schedule H-22) .....		2,418.82
Consumers Ledger (Schedule H-25) .....		26,778.32
Subscribers Ledger (Schedule H-24) .....		7,826.80
Book Exchange (Schedule H-23) .....		12,734.51
Building Department Accounts Receivable (Schedule H-19) .....		7,283.68
Building Department Damage Receivable (Schedule H-21) .....		53.99
Bad Checks—Electric and Water .....		64.84
Maintenance Fund .....		10,220.69
Travel Advance .....		1,000.00
Due from Cashiers—G. H. Paulsen .....		726.42
Due from Cashiers—J. S. Bennett .....		9.00

\$ 84,421.78

Less: Reserve for Doubtful Accounts ..... 178.60

Net Accounts Receivable ..... 84,243.18

## BALANCE SHEET—Continued

## ASSETS—Continued

## Inventories:

Book Exchange.....	\$ 45,562.11	
Building Service.....	24,640.41	
Coal.....	322.91	
Electric Operation.....	15,888.86	
Dining Hall—Men.....	10,677.01	
Laundry.....	1,406.46	
Resale Stock—Electric.....	6,324.62	
Consignment Stock.....	3,948.22	
Work in Process—Building.....	422.81	
Work in Process—Electric.....	3,156.34	
Gas and Oil Stock.....	89.90	
Stock Adjustment.....	188.04	
Duplicating Stock.....	367.60	
Total Inventories.....	\$ 112,995.29	

## Property For Resale:

Best House.....	\$ 10,333.33	
Fowler House.....	6,000.00	
Depot Sites.....	2,000.00	
Stone Property.....	1,000.00	
Total Property Resale.....	19,333.33	

## Deferred Charges to Operation:

Extension Suspense.....	677.48	
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Total Assets.....	\$ 242,636.36	
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## LIABILITIES

## CURRENT LIABILITIES:

## Notes Payable: (Schedule H-26)

General Notes Payable.....	\$ 25,000.00	
Notes Payable to Athletic Association.....	13,000.00	
Total Notes Payable.....	\$ 38,000.00	

## Accounts Payable:

Line Extension—Contracts Payable (Schedule H-27).....	\$ 3,833.54	
Due to Miss Nellie Robertson.....	75.00	
Due to Southern Power Company.....	2,791.25	
Consignments Payable.....	3,948.22	
Accounts Payable General (Schedule H-28).....	1,216.02	
Total Accounts Payable.....	11,864.03	

## Deposits Returnable:

Meter.....	\$ 3,670.89	
Key.....	400.25	
Laundry.....	5,789.07	
Total Deposits Returnable.....	9,860.21	

## BALANCE SHEET—Continued

## LIABILITIES—Continued

## Deferred Income:

Room Rent—Fall 1927 .....	\$	37.50	
Room Rent—Summer School .....		4,152.40	
Room Deposits—Men—Fall 1927 .....		3,547.00	
Room Deposits—Women—Fall 1927 .....		150.00	
Room Rent—Woman's Building Summer School .....		342.98	
Room Deposit—Woman's Building Summer School .....		310.00	
Prepaid Telephone Rent .....		4,714.73	
Prepaid Board—Men .....		9,000.00	
Prepaid Board—Women .....		1,313.93	
Total Deferred Income .....	\$		23,568.54

## Surplus:

Reserve for Unclaimed Laundry Refund .....	\$	150.00	
Reserve for Plant Replacements .....		135,318.22	

Total Reserves .....	\$	135,468.22	
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Operating Surplus .....		23,875.36	159,343.58
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Total Liabilities and Surplus .....	\$	242,636.36	
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## EXHIBIT H

## PROFIT AND LOSS STATEMENT

July 1, 1926 to June 30, 1927

## INCOME:

## Net Profit:

Electrical Department (Schedule H-2) .....	\$	39,939.87	
Telephone Department (Schedule H-4) .....		6,051.15	
Building Department (Schedule H-5) .....		177.72	
Laundry Department (Schedule H-6) .....		6,496.52	
Book Exchange Department (Schedule H-7) .....		3,835.36	
Duplication Department (Schedule H-8) .....		1,212.08	
Womens Dining Hall Department (Schedule H-9) .....		5,144.85	
Womens Dormitories Department (Schedule H-10) .....		1,347.03	

Departmental Net Profit .....	\$	64,204.58	
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## Net Loss:

Water Department (Schedule H-11) .....	\$	6,401.55	
Mens Dining Hall Department (Schedule H-12) .....		3,906.66	
Mens Dormitory Department (Schedule H-13) .....		13,704.17	
Residence Department (Schedule H-14) .....		10,074.57	

Departmental Net Loss .....		34,086.95	
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\$ 30,117.63

## Expense:

General and Administrative (Schedule H-17) .....		22,370.36	
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Operating Profit .....	\$	7,747.27	
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PROFIT AND LOSS—STATEMENT—*Continued*

## Other Income:

Purchase Discounts .....	\$	2,434.13	
Interest Income .....		916.86	
Miscellaneous Income .....		67.06	
Bad Accounts Collected .....		41.57	
		<u>          </u>	\$ 3,459.62
Net Profit .....	\$		11,206.89
Add: Surplus July 1, 1926 .....	\$	6,449.98	
Surplus Adjustment .....		6,218.49	
		<u>          </u>	12,668.47
Surplus June 30, 1927 .....	\$		<u>23,875.36</u>

## SCHEDULE H-1

## SURPLUS ACCOUNT

*Fiscal Year Ended June 30, 1927*

Balance July 30, 1926 .....	\$	6,449.98	
Add:			
Accrued Interest .....	\$	2,063.78	
Building Stock Inventory .....		2,256.22	
Laundry Cash Account .....		2,045.49	
		<u>          </u>	6,368.49
			<u>          </u>
	\$		12,818.47
Less:			
Reserve .....			150.00
			<u>          </u>
	\$		12,668.47
Add:			
Net Profit for Year .....			11,206.89
			<u>          </u>
Balance June 30, 1927 .....	\$		<u>23,875.36</u>

## SCHEDULE H-15

## CASH RECONCILIATION—SERVICE PLANT FUND

*Fiscal Year Ended June 30, 1927*

Treasurer's Balance June 30, 1926.....	\$	40,494.83
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## Receipts:

Notes Receivable.....	\$	1,138.27
Room Deposits.....		11,889.00
Room Rents.....		102,709.95
Rental Residences.....		799.42
Electric and Water Divisions.....		209,140.07
Book Exchange.....		104,635.26
Dining Hall—Men.....		140,530.29
Dining Hall—Women.....		17,197.12
Laundry.....		31,425.96
Notes Payable.....		12,105.40
Telephone—Dormitories.....		484.64
University Printery.....		225.63
Accounts Payable.....		137.15
Athletic Association.....		50.00
Pay Roll.....		615.89
Interest.....		1,467.17
Endowment, Trust and Special Funds.....		154,907.33
Improvement Fund.....		21,304.09
Imprest Fund.....		124,833.31
Duplication.....		70.43
Accounts Receivable.....		676.53
Petty Cash.....		19,194.39

Total Receipts.....		955,537.30
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	\$	996,032.13
Disbursements—Voucher Record.....		978,525.70

Treasurer's Balance June 30, 1927.....	\$	17,506.43
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Less: Deposits in Transit June 29, 1927.....	\$	1,433.50
June 30, 1927.....		2,045.49
June 30, 1927.....		12,749.29
		16,228.28

	\$	1,278.15
Add: Outstanding Checks.....		97,385.51

Correct Cash Balance—Bank of Chapel Hill 6-30-1927.....	\$	98,663.66
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Less: Error in Deposit November 15, 1926.....	\$	.10
Error in Check No. 2465.....		.01
		.11

Actual Cash Balance—Bank of Chapel Hill 6-30-1927.....	\$	98,663.55
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## SCHEDULE H-17

## ADMINISTRATIVE EXPENSE—SERVICE PLANTS

*July 1, 1926 to June 30, 1927*

Wages .....	\$ 107.40
Clerical Salaries .....	17,728.04
Office Supplies .....	528.73
Food .....	4.00
General Supplies .....	3.00
Postage and Communications .....	168.88
Drayage .....	19.35
Hotel and Meals .....	17.50
Railroad and Other Fares .....	1.00
Mileage Allowance .....	12.50
Printing, Office Forms, Etc. ....	953.86
Multigraphing and Mimeographing .....	25.15
Binding .....	.70
Repairs to Equipment .....	3.90
Rent of Equipment .....	1.00
Miscellaneous Expense .....	56.69
Dues and Fees .....	55.29
Interest on Temporary Loans .....	2,347.01
Office Equipment .....	336.36
Total .....	<u>\$ 22,370.36</u>

## EXHIBIT I

## CONSOLIDATED BALANCE SHEET—TRUST, ENDOWMENT AND SPECIAL FUNDS

Fiscal Year Ended June 30, 1927

	Student Loan Fund	Scholarship Fund	Fellowship Fund	Endowment Fund	Special Fund	Special Building Fund	Revolving Fund	Total
<b>Assets:</b>								
Cash.....	\$ 1,192.29	\$ 209.17	\$ 282.72	\$ 43,206.12	\$ 62,850.56	\$ 145,961.18	\$ 20,628.45	\$ 274,330.49
<b>Investments:</b>								
Due from Kenan Trustees.....				1,250,000.00				1,250,000.00
Bonds.....	22,700.00	8,500.00		24,700.00	5,500.00			61,400.00
Service Plant Bonds.....	17,500.00	89,500.00	50,000.00	34,500.00	8,700.00			200,200.00
Stocks.....	200.00			29,200.00				29,400.00
Mortgages.....	12,300.00	6,200.00		68,050.00	7,000.00	11,500.00		105,050.00
Subscriptions Receivable.....						141,356.48		141,356.48
Notes Receivable.....				25,000.00				25,000.00
Due from Other Funds.....		5,000.00			1,000.00	7,000.00		13,000.00
House and Lot.....	4,000.00							4,000.00
Farm.....		13,927.80						13,927.80
Student Notes Receivable.....	109,450.37							109,450.37
Accounts Receivable.....							6,579.69	6,579.69
Other Receivables.....	82.32							82.32
<b>Total Assets.....</b>	<b>\$ 167,424.98</b>	<b>\$ 123,336.97</b>	<b>\$ 50,282.72</b>	<b>\$ 1,474,656.12</b>	<b>\$ 85,050.56</b>	<b>\$ 305,820.66</b>	<b>\$ 27,208.14</b>	<b>\$ 2,233,780.15</b>
<b>Liabilities:</b>								
Due to Other Funds.....	\$ 13,000.00							\$ 13,000.00
Surplus.....	154,424.98	123,336.97	50,282.72	1,474,656.12	85,050.56	305,820.66	27,208.14	2,220,780.15
<b>Total Liabilities.....</b>	<b>\$ 167,424.98</b>	<b>\$ 123,336.97</b>	<b>\$ 50,282.72</b>	<b>\$ 1,474,656.12</b>	<b>\$ 85,050.56</b>	<b>\$ 305,820.66</b>	<b>\$ 27,208.14</b>	<b>\$ 2,233,780.15</b>

SCHEDULE I-1

## CASH RECE PTS AND DISBURSEMENTS—STUDENT LOAN FUND

July 1, 1926 to June 30, 1927

FUNDS	Cash on Hand 7-1-1926	Income Collected		Collections on Student Notes Trans- fers and Sale of Securities	Collections On other Receivables	Total Receipts	Expense	Awards	Students Loans	Other Loans Secured, Transfers and Securi- ties Bought	Unse- cured Re- ceivables	Total Disburse- ments	Cash on Hand 6-30-27
		Interest	Other										
Student Loan:													
Andrews.....	\$ 2,500.00	\$ 50.50	\$ 250.00	\$ 150.00		\$ 2,950.50			\$ 950.00	\$ 2,000.00		\$ 2,950.00	\$ .50
Bryant.....	1,272.50	450.00	126.00			1,848.50	8.40	139.50	1,687.80			1,835.70	12.80
Deems.....	2,739.06	2,693.73		20,216.22	169.50	34,818.51	166.62		34,240.00		283.00	34,689.62	128.89
Hewitt.....	6,124.96	1,456.81		619.37	10.00	8,211.14			7,650.00		16.50	7,666.50	544.64
Holt.....	2,407.45	320.03	26.50	2,199.66		4,953.64			4,235.00	500.00	26.50	4,761.50	192.14
Hogue.....	166.12	193.40		3,600.50	53.00	4,013.02			3,919.00		65.00	3,984.00	29.02
Lear.....	793.29	332.16		250.00		1,375.45			1,235.00			1,235.00	140.45
Martin.....	3,177.88	973.91	24.00	3,369.00		1,189.03			1,174.00			1,174.00	15.03
Masonic.....	813.73	35.10	206.00	245.63		1,360.46			1,266.00		9.00	1,275.00	85.46
St. Bernard Comm.....	219.00												
Seely.....	62.97	33.05		1,222.00		1,318.02			1,279.50			1,279.50	38.52
Blackford.....	10,000.00	964.84		75.00	10,000.00	21,039.84			11,035.00		10,000.00	21,035.00	4.84
Totals.....	\$23,921.20	\$ 7,503.53	\$ 692.50	\$ 40,947.38	\$ 10,232.50	\$83,078.11	\$ 175.02	\$ 139.50	\$68,671.30	\$ 2,500.00	\$10,400.00	\$81,885.82	\$ 1,192.29

SCHEDULE 1-2

## CASH RECEIPTS AND DISBURSEMENTS—SCHOLARSHIP FUND

July 1, 1926 to June 30, 1927

FUNDS	Cash on Hand 7-1-1926	Income Interest	Dona- tions	From Sale of Secur- ities	Transfers	Total Receipts	Transfer to the Uni- versity	Awards	Printing and Pub- lication	Other Loans Secured	Transfers to Deans Loan Fund	Total Disburse- ments	Cash on Hand 6-30-1927
Jones, A. H.	\$ 30.00	\$ 120.00				\$ 90.00		\$ 120.00				\$ 120.00	\$ 30.00
Ledoux	240.00	300.00				540.00		540.00				540.00	
Moore, B. F.		374.16				374.16	45.00	329.16				374.16	
Murchison		180.00				180.00		180.00				180.00	
Ray, D. F.		60.00				60.00	15.00	30.00				45.00	15.00
Smith, F. J.		840.00				840.00		840.00				840.00	
Smith, Mary and Ann		2,220.00				2,220.00		2,220.00				2,220.00	
Speight, Mary L.		600.00				600.00		600.00				600.00	
U. D. C.	60.00		171.00		60.00	171.00		171.00				171.00	
Weil Memorial	45.00	60.00				105.00		105.00				105.00	
Asheville School													
Buchon, M. W.		60.00				60.00		60.00				60.00	
Chair of History		1,230.00		3,000.00		4,230.00		1,230.00		3,000.00		4,230.00	
Holt, L. S.	62.50				500.00	562.50		500.00				500.00	62.50
Tons, Geo. Newby		86.67	5,000.00			5,086.67				5,000.00		5,000.00	86.67
Fowle, Daniel G.			75.00			75.00							75.00
Totals	\$ 257.50	\$ 6,130.83	\$ 5,246.00	\$ 3,000.00	\$ 560.00	\$15,194.33	\$ 60.00	\$ 6,925.16		\$ 8,000.00		\$14,985.16	\$ 209.17

## SCHEDULE I-3

## CASH RECEIPTS AND DISBURSEMENTS—FELLOWSHIP, ENDOWMENT AND SPECIAL FUNDS

July 1, 1926 to June 30, 1927

	Cash on Hand 7-1-1926	Income Interest	Collec- tions on other Receiv- ables	Fire Loss Fund Endow- ment In- surance and Cash Gifts	Receipt of Principal Sum	Total Receipts	Transfer to Uni- versity	Expenses	Awards	Other Loans Made and Securities Pur- chased	Other LoansUn- secured	Total Disbur- sements	Cash on Hand 6-30-1927
<b>Fellowship:</b>													
Carr.....	\$ .10	\$	\$	\$	\$	\$ .10	\$ .10	\$	\$	\$	\$	\$	\$
Commonwealth.....						1,362.63		1,555.40				1,555.40	192.77
Graham Kenan.....	137.37	1,500.00				1,479.60		854.11	150.00			1,004.11	475.49
Smith Grad. Research.....	20.40	1,500.00											
<b>Totals.....</b>	<b>\$ 157.67</b>	<b>\$ 3,000.00</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,842.33</b>	<b>\$ .10</b>	<b>\$ 2,409.51</b>	<b>\$ 150.00</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,559.61</b>	<b>\$ 282.72</b>
<b>Endowment:</b>													
Library.....		\$ 2,625.30		\$ 100.00		\$ 2,725.30	\$ 2,533.30					\$ 2,533.30	\$ 192.00
Weil Lecture.....	3,365.59	1,001.20				4,366.79		1,158.00		3,000.00		4,158.00	208.79
McNair.....	3,340.15	525.66				3,865.81		11.50		2,000.00		2,011.50	1,854.31
Kenan Professorship.....	4,463.52	83,037.50	17,950.00			105,451.02	27,000.00	37,500.00				64,500.00	40,951.02
<b>Totals.....</b>	<b>\$11,169.26</b>	<b>\$87,189.66</b>	<b>\$17,950.00</b>	<b>\$ 100.00</b>	<b>\$</b>	<b>\$116,408.92</b>	<b>\$29,533.30</b>	<b>\$38,669.50</b>	<b>\$</b>	<b>\$ 5,000.00</b>	<b>\$</b>	<b>\$73,202.80</b>	<b>\$43,206.12</b>
<b>Special:</b>													
Class of 1918.....	\$ 325.00	\$	\$	\$	\$	\$ 325.00	\$	\$	\$	\$	\$	\$	\$ 325.00
Davie.....	1,000.00					1,000.00						1,000.00	
Edmonds Memorial.....	255.00	30.00				285.00						285.00	
Class of 1891.....	4.35			4.35									
Alumni Loyalty.....	3,422.84	1,092.00		1,215.71		5,730.55	500.00	162.60		2,000.00	3,000.00	5,662.60	67.95
Boundary Road Ext.....	500.00					500.00						500.00	500.00
Campus Beautification.....	502.52					502.52							502.52

Campus General	677.15						677.15	38.18			38.18	638.97
Class of 1907	1,269.45											
Mason Farm	3,117.07	60.00					2,674.57	22.27			22.27	2,896.84
Battle Library	12.00		382.50				12.00					12.00
Escheats	13,672.03						15,921.88	281.78			281.78	15,640.10
Retirement of Bonds	33,922.75		2,249.85				40,596.07					40,596.07
Research in pure Science	3,400.03						8,419.17	3,619.53			3,619.53	4,799.64
Jacocks reporting Fund	50.00						50.00					50.00
Transcript Fee Fd.	75.00						247.10					247.10
Prize Fund			172.10				110.00		100.00		100.00	10.00
Geology—Summer School												
Field Trip Fd.								870.00			870.00	45.00
Carnegie Alumni Study			915.00									
Fund								211.72			211.72	211.72
Engineering Summer												
Camp							710.00	20.23			20.23	689.77
North Carolina Book												
Fund							350.00					350.00
Totals	\$53,423.45	\$ 1,182.00	\$ 3,719.45	\$ 3,659.51	\$11,692.46	\$ 73,676.87	\$ 500.00	\$ 5,226.31	\$ 100.00	\$ 2,000.00	\$ 3,000.00	\$62,850.56

SCHEDULE I-4

## CASH RECEIPTS AND DISBURSEMENTS—SPECIAL BUILDING FUND

July 1, 1926 to June 30, 1927

	Cash on Hand 7-1-1926	Collec- tions from Service Plants	From U. C. S. P.	Insurance Adjust- ments and Gifts	Collec- tions on other Re- ceivables	Totals	Loans	Expendi- tures	Adjust- ments	Transfers to Service Plant	Total Disburse- ments	Cash on Hand 6-30-1927
Dining Hall—Men	\$ 21,982.92	\$ 2,083.30	\$	\$	\$	\$ 24,066.25	\$	\$	\$ 1,875.00	\$ 22,191.25	\$ 24,066.25	\$
Dormitory—Men	77,079.54	17,463.97				94,543.51	25,000.00	632.92		68,910.59	94,543.51	
Dormitory—Co-ed	2,375.00	4,875.00				7,250.00				7,250.00	7,250.00	
Electric and Water	29,999.20	24,519.16				5,480.04		3,375.20		8,855.24	5,480.04	
Laundry	7,282.54	8,854.41				1,571.87		1,801.66		229.79	1,571.87	
Residences	25,450.63	19,235.17				6,215.46		1,751.11		7,966.57	6,215.46	
Printery	105.05					105.05				105.05	105.05	
Telephone	951.26	7,253.35				6,302.09		1,008.84		5,293.25	6,302.09	
General—Fire Loss	21,143.39			2,553.41		23,696.80		11,167.88			11,167.88	12,528.92
Archer House Loss	9,894.08			9,894.08								
Swain Hall Loss	699.32					699.32				699.32	699.32	
Carter Court Loss	1,945.19					1,945.19		91.10		1,854.09	1,945.19	
Graham Memorial	17,821.13			335.50	6,833.76	24,990.39	7,151.15	11,982.27			19,133.42	5,856.97
Property for Resale	8,653.70					8,653.70		589.95			589.95	8,063.75
Smith Hall	1,201.15					1,201.15		1,201.15			1,201.15	
Kenan Memorial Stadium Fund				149,000.00		149,000.00		98,833.41			98,833.41	50,146.59
Telephone Installation Fund			32,405.20			32,405.20						32,405.20
Generator Unit Installation Fund			36,959.75			36,959.75						36,959.75
Totals	\$ 79,218.61	\$ 84,284.36	\$ 69,364.95	\$161,782.99	\$ 6,833.76	\$401,484.67	\$ 32,151.15	\$132,455.49	\$ 1,875.00	\$ 89,041.85	\$255,623.49	\$145,961.18

## SCHEDULE I-5

## CASH RECEIPTS AND DISBURSEMENTS—REVOLVING FUND

*July 1, 1926 to June 30, 1927*

	Cash on Hand 7-1-1926	Receipts	Total Receipts	Expenses	Total Dis- bursements	Cash on Hand 6-30-1927
Summer School.....	\$ 21,924.74	\$ 81,244.66	\$103,169.40	\$ 95,193.57	\$ 95,193.57	\$ 7,975.83
University Press.....	272.25	42,576.39	42,848.64	42,175.35	42,175.35	673.29
Bureau of Educational Re- search.....	850.17	1,400.00	549.83	1,416.70	1,416.70	866.87
School of Public Welfare...	693.06	10,000.00	9,306.94	9,304.99	9,304.99	1.95
Institute for Research in Social Science.....	2,542.69	63,377.13	60,834.44	50,173.85	50,173.85	10,660.59
Class of 1926.....	97.50	6.00	103.50	6.30	6.30	97.20
Class of 1927.....	173.17	1,059.00	1,232.17	1,144.04	1,144.04	88.13
Class of 1928.....	21.10	736.34	757.44	649.55	649.55	107.89
Class of 1929.....	121.47	491.75	613.22	382.06	382.06	231.16
Administrative Fund.....	4,672.01	7,065.64	2,393.63	3,500.06	3,500.06	1,106.45
Class of 1930.....		444.95	444.95	367.51	367.51	77.44
Travel Advance.....		12,238.46	12,238.46	11,873.36	11,873.36	365.10
General Education Board Training School.....		14,800.00	14,800.00	14,916.58	14,916.58	116.58
Summer Law School.....		2,184.75	2,184.75			2,184.75
Summer School Engineer- ing.....		255.00	255.00			255.00
Totals.....	\$ 13,852.30	\$237,880.07	\$251,732.37	\$231,103.92	\$231,103.92	\$ 20,628.45

SCHEDULE I-7

# CASH RECONCILIATION TRUST, ENDOWMENT, SPECIAL AND REVOLVING FUNDS

*July 1, 1926 to June 30, 1927*

July 1, 1926 Book Balance .....	\$	171,684.65	
Receipts July 1, 1926 to June 30, 1927 .....		741,432.29	
			\$ 913,116.94
Disbursements July 1, 1926 to June 30, 1927 .....	\$	638,886.45	
Deduct: Error Check No. 5429 .....		100.00	
			638,786.45
June 30, 1927 Book Balance .....	\$	274,330.49	
Deduct: Deposit in Transit 6-30-27 .....	\$	984.90	
Deposit in Transit 6-30-27 .....		21,540.66	
Deposit in Transit 6-30-27 .....		69,364.95	
			91,890.51
			\$ 182,439.98
Add: Outstanding Checks .....			52,659.14
			\$ 235,099.12
Deduct: Under Deposit 7-7-1926 .....	\$	.60	
Under Deposit 10-11-1926 .....		.30	
Under Deposit 10-30-1926 .....		.33	
			1.23
			\$ 235,097.89
Add: Over Deposit 10-4-1926 .....			50.00
June 30, 1927 Actual Cash Balance—Bank of Chapel Hill .....	\$	235,147.89	

SCHEDULE I-10

## MORTGAGE INVESTMENTS—KENAN PROFESSORSHIP FUND—BANK OF CHAPEL HILL, TRUSTEE

Fiscal Year Ended June 30, 1927

	Amount 6-30-26	Amount 6-30-27	Date	Date of Maturity	Interest	Interest Paid	Interest Paid to	Principal Collected	Interest Collected	Mortgage on	Mortgage Recorded in Orange County		Insurance in force
											Book	Page	
J. M. Bell and Wife.....	\$ 2,900.00	\$ 2,900.00	11- 3-24	7- 1-27	6%	Quarterly	7-21-27	\$-----	\$ 217.50	Town Prop.	51	308	\$ 6,000.00
R. E. Coker and Wife....	8,000.00	8,000.00	8-23-24	8-23-25	6%	Quarterly	8- 9-27	-----	600.00	Town Prop.	70	148	11,200.00
Louis Graves.....	5,550.00	5,550.00	2-17-21	2-17-22	6%	Quarterly	7-15-27	-----	416.25	Town Prop.	62	25	7,500.00
Edwin Greenlaw and Wife.....	14,000.00	3,000.00	5-10-27	5-10-28	6%	Monthly	11-10-27	11,000.00	900.00	Town Prop.	78	174	6,000.00
Archibald Henderson and Wife.....	3,500.00	-----	Paid	-----	6%	Quarterly	-----	3,500.00	246.92	-----	-----	-----	-----
G. K. C. Henry and Wife.....	4,500.00	4,500.00	5- 9-24	5- 9-25	6%	Quarterly	7-27-27	-----	337.50	Town Prop.	70	20	4,500.00
C. P. Higby and Wife....	4,750.00	2,750.00	12-12-23	12-12-24	6%	Quarterly	7- 1-27	2,000.00	285.00	Town Prop.	69	217	5,000.00
A. M. Jordan and Wife....	7,000.00	6,600.00	8- 8-24	8- 8-25	6%	Quarterly	7-26-27	400.00	519.00	Town Prop.	70	107	9,000.00
E. C. Metzenthine and Wife.....	4,000.00	4,000.00	12- 1-23	12- 1-24	6%	Quarterly	8-21-27	-----	360.00	Town Prop.	69	175	4,000.00
E. C. Metzenthine and Wife.....	1,000.00	1,000.00	4-11-24	4-11-25	6%	Quarterly	6-30-27	-----	-----	Town Prop.	69	297	-----
E. E. Peacock.....	2,000.00	2,000.00	9-13-24	9-13-25	6%	Quarterly	9- 1-27	-----	150.00	Town Prop.	68	73	4,200.00
J. A. Warren and Wife....	12,100.00	11,050.00	11-14-22	11-14-23	6%	Quarterly	7-15-27	1,050.00	801.25	Town Prop.	65	218	8,000.00
J. F. Weaver and Wife....	7,000.00	7,000.00	7- 2-23	7- 2-24	6%	Quarterly	9-28-27	-----	555.00	Town Prop.	69	53	12,200.00
R. H. Wettach and Wife....	5,000.00	5,000.00	3-23-25	3-23-26	6%	Quarterly	9-14-27	-----	375.00	Town Prop.	71	56	6,000.00
Totals.....	-----	\$83,350.00	-----	-----	-----	-----	-----	\$17,950.00	\$ 5,733.42	-----	-----	-----	-----

SCHEDULE L-11

**SCHEDULE OF SECURITIES**  
*Fiscal Year Ended June 30, 1927*

No.	FUND	Par Value	Date	Due Date	Rate of Interest	Interest Payable	Interest Collected	Interest Due	Book Value of Investment	Remarks
	Francis Jones Smith Scholarship:									
1	University Service Plant Bond—Power Plant	\$ 14,000.00	12-19-05	Demand	6%	March and Sept.	\$ 840.00	\$	\$ 14,000.00	
	Mary and Ann Smith, Scholarship:									
1	University Service Plant Bond—Power Plant	21,000.00	12-19-05	Demand	6%	March and Sept.	1,260.00		21,000.00	
1	University Service Plant Bond—Dormitory	16,000.00	1-29-03	Demand	6%	March and Sept.	960.00		16,000.00	
	Mary S. Speight, Scholarship:									
1	University Service Plant Bond—Power Plant	10,000.00	12-19-05	Demand	6%	March and Sept.	600.00		10,000.00	
	Mason Farm Special:									
1	University Service Plant Bond—Power Plant	1,000.00	12-29-03	Demand	6%	March and Sept.	60.00		1,000.00	
1	Farm 800 Acres								13,927.80	No Deed. Will Recorded in Orange County
	Lear Loan:									
1	University Service Plant Bond—Power Plant	5,000.00	8- 8-23	Demand	6%	June and Dec.	300.00		5,000.00	
	Mrs. Augusta H. Jones Scholarship:									
1	University Service Plant Bond—Power Plant	2,000.00	6-30-24	Demand	6%	June and Dec.	120.00		2,000.00	
	Victor S. Bryant Loan:									
1	University Service Plant Bond—Faculty House	7,500.00	7- 1-23	Demand	6%	June and Dec.	450.00		7,500.00	
	Graham Kenan Fellowship:									
1	University Service Plant Bond—Faculty House	25,000.00	1- 1-22	Demand	6%	June and Dec.	1,500.00		25,000.00	

## Smith Graduate Fellowship:

1 University Service Plant Bond—Power Plant.....	25,000.00	6-30-24	Demand	6%	June and Dec.	1,500.00	25,000.00
B. F. Moore Scholarship:							
1 Arista Mills Gold Mortgage Bond.....	500.00	10- 1-03	10- 1-43	6%	April and Oct.	30.00	500.00
1 Winston-Salem Leaf Tobacco Co. Gold Mortgage Bond.....	500.00	10- 1-19	10- 1-32	6%	April and Oct.	30.00	500.00
1 Winston-Salem Leaf Tobacco Co. Gold Mortgage Bond.....	1,000.00	10- 1-19	10- 1-28	6%	April and Oct.	60.00	1,000.00
1 Winston-Salem Leaf Tobacco Co. Gold Mortgage Bond.....	1,000.00	10- 1-19	10- 1-29	6%	April and Oct.	60.00	1,000.00
1 Liberty Storage Co. Gold Mortgage Bond.....	500.00	1- 1-17	10- 1-27	6%	Jan. and July	30.00	500.00
2 Mayo Mills (\$500 each) Gold Mortgage Bonds.....	1,000.00	1- 1-12	7- 1-28	6%	Jan. and July	60.00	1,000.00
1 U. S. P. Bond—Faculty House Gold Mortgage Bond.....	500.00	5- 3-21	Demand	6%	March and Sept.	30.00	500.00
1 Note—Victor H. Boyden.....	1,200.00	7-11-25	7-11-28	6%	July and Jan.	36.00	1,200.00
Secured by Deed of Trust Rowan Co., Book 84, Page 427.							
Kenneth W. Murchison Scholarship:							
3 Hanes Hosiery Mills (\$500 Each) Gold Mortgage Bonds.....	1,500.00	3- 1-18	3- 1-31	6%	March and Sept.	90.00	1,500.00
1 U. S. P. Bond.....	1,500.00	5- 3-21	Demand	6%	March and Sept.	90.00	1,500.00
Martin Loan Fund:							
1 Winston-Salem Leaf Tobacco Co. Gold Mortgage Bond.....	500.00	10- 1-19	10- 1-32	6%	April and Oct.	30.00	500.00
3 Arista Mills (\$500 each) Gold Mortgage Bonds.....	1,500.00	10- 1-03	10- 1-43	6%	April and Oct.	90.00	1,500.00
1 Hanes Hosiery Mills Gold Mortgage Bond.....	500.00	3- 1-18	3- 1-30	6%	March and Sept.	30.00	500.00
1 Hanes Hosiery Mills Gold Mortgage Bond.....	500.00	3- 1-18	3- 1-30	6%	March and Sept.	30.00	500.00
2 County of Madison (\$1,000 each).....	2,000.00	10- 2-16	3- 1-31	6%	April and Oct.	120.00	2,000.00
7 Liberty Storage (\$500 each).....	3,500.00	1- 1-17	10- 2-27	6%	Jan. and July	210.00	3,500.00
2 Shares Raleigh Cotton Mills.....	200.00	8- 7-18	1- 1-47	6%			200.00

## SCHEDULE OF SECURITIES—Continued

No.	Fund	Par Value	Date	Due Date	Rate of Interest	Interest Payable	Interest Collected	Interest Due	Book Value of Investment	Remarks
<i>Martin Loan Fund:—Continued</i>										
1	U. S. P. Bond—Faculty House	\$ 500.00	7-1-22	Demand	6%	July and Jan.	\$ 30.00	\$	500.00	
1	U. S. P. Bond—Faculty House	1,000.00	5-3-21	Demand	6%	March and Sept.	60.00	60.00	1,000.00	
1	U. S. P. Bond—Faculty House	1,000.00	4-4-21	Demand	6%	March and Sept.	60.00	60.00	1,000.00	
1	Note—Victor H. Boyden	300.00	7-11-25	7-11-28	6%	Jan. and July		9.00	300.00	Secured by Deed of Trust, Rowan County, Book 84, Page 427
<i>Alumni Loyalty Special:</i>										
2	Liberty Storage Co. (\$1,000 each) Gold Mortgage Bonds	2,000.00	1-1-17	1-1-47	6%	Jan. and July	120.00		2,000.00	
1	Liberty Storage Co.	500.00	1-1-17	1-1-47	6%	Jan. and July	30.00		500.00	
1	Winston-Salem Leaf Tobacco Co. Gold Mortgage Bond	1,000.00	10-1-19	10-1-28	6%	April and Oct.	60.00		1,000.00	
2	Arista Mills (\$500 each) Gold Mortgage Bonds	1,000.00	10-1-03	10-1-43	6%	April and Oct.	60.00		1,000.00	
1	Hanes Hosiery Mills Gold Mortgage Bond	500.00	3-1-18	3-1-31	6%	March and Sept.	30.00		500.00	
1	U. S. Bond—Faculty House	200.00	5-18-23	Demand	6%	March and Sept.	12.00		200.00	
1	U. S. Bond—Faculty House	500.00	5-3-21	Demand	6%	March and Sept.	30.00		500.00	
1	U. S. Bond—Faculty House	1,500.00	6-13-23	Demand	6%	March and Sept.	90.00		1,500.00	
1	U. S. Bond—Faculty House	500.00	3-1-23	Demand	6%	March and Sept.	30.00		500.00	
1	U. S. Bond—Faculty House	1,000.00	6-30-24	Demand	6%	June and Dec.	60.00		1,000.00	
1	U. S. Bond—Faculty House	5,000.00	1-1-24	Demand	6%	June and Dec.	300.00		5,000.00	
1	Note—Amos Sherard	3,000.00	12-10-25	12-10-26	6%	Dec. and May	180.00		3,000.00	Secured by Deed of Trust Wayne County Book 180, Page 273
1	Note—T. C. Wilson	3,000.00	7-4-26	7-4-27	6%	Jan. and July	90.00		3,000.00	Secured by Deed of Trust Mecklenburg County, Book 632, Page 48

1 Note—T. C. Wilson.....	1,000.00	2-17-27	2-17-28	6%	Aug. and Oct.	-----	1,000.00	Secured by Deed of Trust Mecklenburg County, Book 659, Page 48
Chair of History Scholarship:								
1 U. S. P. Bond—Dormitory.....	18,000.00	1-24-03	Demand	6%	March and Sept.	1,080.00	18,000.00	Secured by Deed of Trust Wayne County, Book 180, Page 273
1 Note—Sol Isaacs.....	2,000.00	12-14-26	12-14-27	6%	Dec. and June	120.00	2,000.00	
1 Note—Victor Borden.....	3,000.00	10-18-26	10-18-27	6%	Oct. and April	-----	3,000.00	Secured by Deed of Trust Rowan County, Book 84, Page 427
Deems Loan:								
6 Liberty Storage Co. (\$1,000 each) Gold Mortgage Bonds.....	6,000.00	1- 1-27	1- 1-47	6%	Jan. and July	360.00	6,000.00	Secured by Deed of Trust Rowan County, Book 84, Page 427
1 Note—Victor H. Boyden.....	4,000.00	7-11-25	7-11-28	6%	March and Sept.	240.00	4,000.00	
McNair Lecture Fund:								
40 Shares Neuse Manufacturing Co., Certificate No. 151 Common.....	4,000.00	8-13-21	-----	7%	-----	153.30	4,000.00	
20 Shares Neuse Manufacturing Co., Certificate No. 27 Common.....	2,000.00	2-12-12	-----	7%	-----	-----	2,000.00	
20 Shares Neuse Manufacturing Co., Certificate No. 26 Preferred.....	2,000.00	2-12-12	-----	7%	-----	-----	2,000.00	
2 Winston-Salem Leaf Tobacco Co., (\$1,000 each) Gold Mortgage Bonds.....	2,000.00	5- 3-21	10- 1-27	6%	April and Oct.	Purchased 4-4-27	2,000.00	
2 U. S. P. Bonds—Faculty House (\$3,000 each).....	6,000.00	10- 1-19	Demand	6%	March and Sept.	360.00	6,000.00	Secured by Deed of Trust Rowan County, Book 84, Page 427
1 Note—Victor H. Boyden.....	200.00	7-11-25	7-11-28	6%	Jan. and July	6.00	200.00	
Ledoux Fellowship:								
2 Hanes Hosiery Mills (\$500 each) Gold Mortgage Bonds.....	1,000.00	3- 1-18	3- 1-31	6%	March and Sept.	60.00	1,000.00	
1 U. S. P. Bond—Faculty House.....	4,000.00	3- 3-21	Demand	6%	March and Sept.	240.00	4,000.00	

## SCHEDULE OF SECURITIES—Continued

No.	FUND	Par Value	Date	Due Date	Rate of Interest	Interest Payable	Interest Collected	Interest Due	Book Value of Investment	Remarks
Weil Scholarship:										
1	U. S. P. Bond—Faculty House	\$ 1,000.00	5- 3-21	Demand	6%	March and Sept.	\$ 60.00	\$	\$ 1,000.00	
Edmonds Memorial:										
1	Arista Mills—Gold Mortgage Bond	500.00	10- 1-03	10- 1-43	6%	April and Oct.	30.00		500.00	
Mildred Welborn Bucham Scholarship:										
1	Winston-Salem Leaf Tobacco Co. Gold Mortgage Bond	500.00	10- 1-19	10- 1-31	6%	April and Oct.	30.00		500.00	
1	U. S. P. Bond—Faculty House	500.00	8- 4-21	Demand	6%	March and Sept.	30.00		500.00	
Weil Lecture:										
2	Hanes Hosiery Mills (\$1,000 each) Gold Mortgage Bonds	2,000.00	3- 1-18	3- 1-32	6%	March and Sept.	50.00		2,000.00	
1	Hanes Hosiery Mills Gold Mortgage Bond	500.00	3- 1-18	3- 1-31	6%	March and Sept.	50.00		500.00	
3	Winston-Salem Leaf Tobacco Co. (\$500 each) Gold Mortgage Bonds	1,500.00	10- 1-19	10- 1-32	6%	April and Oct.	90.00		1,500.00	
1	Mayo Mills Gold Mortgage Bond	1,000.00	1- 1-12	1- 1-28	6%	Jan. and July	90.00		1,000.00	
2	Liberty Storage Co. (\$1,000 each) Gold Mortgage Bonds	2,000.00	1- 1-17	1- 1-47	6%	Jan. and July	60.00		2,000.00	
1	U. S. P. Bond—Faculty House	3,000.00	11- 1-21	Demand	6%	March and Sept.	180.00		3,000.00	
1	Note—Victor H. Boyden	1,500.00	7-11-25	7-11-28	6%	Jan. and July	45.00		1,500.00	Secured by Deed of Trust Rowan County, Book 84, Page 427
1	Note—J. L. Cowper	500.00	8-18-26	8- 8-27	6%	Sept. and March	15.00		500.00	Secured by Deed of Trust Durham County, Book 54, Page 60
1	Note—H. L. Smith	2,500.00	12-30-26	12-30-27	6%	Dec. and June	75.00		2,500.00	Secured by Deed of Trust Durham County, Book 60, Page 154
1	U. S. P. Bond—Faculty House	3,000.00	5- 3-21	Demand	6%	Jan. and July	180.00		3,000.00	





# APPALACHIAN STATE NORMAL SCHOOL

## BOONE

### CAPITAL ASSETS

EXHIBIT A

*Fiscal Year Ended June 30, 1927*

Land:		
The Coffey Farm approximately 200 Acres .....	\$ 20,000.00	
The Edminster Farm approximately 200 Acres .....	20,000.00	
The Campus and Grounds 35 Acres .....	35,000.00	
The New River Light and Power Co., Tract 30 Acres .....	6,000.00	
	<hr/>	\$ 81,000.00
Landscaping .....		1,000.00
Roads:		
On Grounds and Campus .....		4,000.00
Walks and Pavements .....		400.00
Bridges .....		900.00
Fences .....		700.00
Transmission Lines:		
New River Light and Power Company .....		57,000.00
Reservoirs .....		20,000.00
Buildings and Equipment:		
Watauga Academy .....	\$ 5,900.00	
Lovill Home Annex .....	12,000.00	
Old Administration Building .....	20,500.00	
Newland Hall .....	10,600.00	
Lovill Home .....	58,200.00	
Science Hall .....	38,500.00	
Justice Hall .....	39,200.00	
Arts and Crafts Building .....	3,500.00	
Administration Building .....	139,950.00	
Gymnasium .....	62,500.00	
Demonstration School .....	70,000.00	
New Dormitory .....	76,816.00	
Dining Room and Cold Storage .....	72,000.00	
New River Light and Power Company—Rock Building .....	18,000.00	
Keeper's Home .....	2,000.00	
Four Cottages .....	1,000.00	
Two Cottages .....	1,500.00	
Horse Barns and Sheds .....	1,000.00	
Dairy Barn and Silo .....	2,600.00	
Tool House .....	600.00	
Old Power Plant .....	2,000.00	
Keeper's Cottage .....	1,000.00	
Day Cottage .....	1,500.00	
Barn—Edminster Farm .....	400.00	
Annex—Newland Hall .....	1,000.00	
Old Mill House .....	200.00	
New Mill House .....	2,000.00	
Two Cottages .....	1,000.00	
	<hr/>	645,466.00
Additions for Fiscal Year Ended June 30, 1927:		
Non Structural .....	\$ 5,300.00	
Buildings .....	2,400.00	
Equipment .....	6,600.00	
	<hr/>	14,300.00
Total Capital Assets .....	\$	824,766.00

## EXHIBIT B

## INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

## Income:

Balance Due on Appropriation (\$90,000.00) .....	\$	44,336.90
Cash Balance June 30, 1926 .....		631.43
	\$	44,968.33

## Expense:

4105 Campus and Roads .....	\$	2,353.61
4102 Heating Plant and New Dormitory .....		1,250.00
4102 Woman's Dormitory .....		230.00
3120 Electrical Equipment Boiler House .....		3,207.10
3102 Dining Room Equipment .....		25.78
		7,066.49
Unexpended Balance June 30, 1927 .....	\$	37,901.84

## Proof:

Balance due on Appropriation .....	\$	35,296.06
Balance due from Maintenance .....		1,500.00
Balance in Bank .....		1,105.78
	\$	37,901.84

## EXHIBIT C

## RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

Cash Balance June 30, 1926 .....	\$	631.43
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## Receipts:

September 13—Appropriations—B. R. Lacy, State Treasurer .....	\$	306.63
September 13—Appropriations—B. R. Lacy, State Treasurer .....		1,000.00
November 1—Appropriations—B. R. Lacy, State Treasurer .....		1,480.00
February 10—Appropriations—B. R. Lacy, State Treasurer .....		254.21
February 17—Appropriations—B. R. Lacy, State Treasurer .....		1,000.00
June 11—Appropriations—B. R. Lacy, State Treasurer .....		5,000.00
Total Receipts .....		9,040.84
	\$	9,672.27

## Disbursements:

4105 Campus and Roads .....	\$	2,353.61
4102 Heating Plant—New Dormitory .....		1,250.00
4102 Woman's Dormitory .....		230.00
3120 Electrical Equipment Boiler House .....		3,207.10
3102 Dining Room Equipment .....		25.78
	\$	7,066.49
Transfer to Maintenance Account not on Voucher Register .....		1,500.00
		8,566.49
Book Balance June 30, 1927 .....	\$	1,105.78

## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## INCOME:

## Appropriation:

Chapter 275 Public Laws 1925 .....\$ 50,000.00

## Institutional Receipts:

Subsistence .....\$ 55,860.17

Light, Heat, Power and Water ..... 384.55

Care of Buildings, Grounds and Equipment ..... 800.00

Instructional ..... 15,461.00

Agricultural ..... 1,209.50

Miscellaneous ..... 657.37

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74,373.34

\$ 124,373.34

## Expense:

Office and Administration .....\$ 19,204.73

Subsistence ..... 26,976.65

Housekeeping ..... 3,236.65

Laundering ..... 1,746.35

Medical and Surgical Care ..... 71.70

Light, Heat, Power and Water ..... 6,093.05

Care of Buildings, Grounds and Equipment ..... 16,795.26

Instructional ..... 46,117.22

Recreational ..... 63.74

Agricultural ..... 5,572.17

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125,877.52

Excess Expense over Income .....\$ 1,504.18

## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Receipts:

From B. R. Lacy, State Treasurer—Maintenance Appropriation .....\$ 125,877.52

Book Balance July 1, 1927 ..... 109.42

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Total Receipts .....\$ 125,986.94

## DISBURSEMENTS:

## Office and Administration:

1101 Executive Salaries .....\$ 6,799.92

1103 Clerical Salaries ..... 2,689.70

1109 Per Diem and Fees ..... 662.24

1201 Office Supplies ..... 120.26

1301 Postage ..... 374.50

1302 Telephone and Telegraph ..... 120.39

1303 Freight, Express, Drayage ..... 219.26

1401 Hotel and Meals ..... 163.00

1402 Railroad and Other Fares ..... 192.50

1501 Printing, Stationery and Office Forms ..... 303.14

1502 Printing: Reports, Bulletins, Etc. .... 685.84

1505 Photographing and Blueprinting ..... 3.16

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*Office and Administration:—*Continued*

1508	Publication of Notices and Advertising .....	\$	240.00	
1601	Motor Vehicles Upkeep .....		120.32	
1902	Rent, Buildings, Offices, Land .....		372.00	
1905	Miscellaneous Expense .....		28.95	
2101	Interest Temporary Loans .....		9.00	
2403	Refunds .....		6,077.00	
3101	Office Equipment and Furnishings .....		23.55	
				\$ 19,204.75

## Subsistence:

1105	Supervisors' Salaries .....	\$	957.00	
1106	Skilled Labor .....		668.00	
1107	Unskilled Labor .....		2,864.55	
1203	Food (Including Freight) .....		20,829.31	
3103	Dining Room and Kitchen Equipment .....		1,657.79	
				26,976.65

## Housekeeping:

1105	Supervisors' Salaries .....	\$	1,060.00	
1107	Unskilled Labor .....		452.25	
1202	Cleaning and Household Supplies .....		426.92	
1204	Sewing Supplies—Dry Goods .....		17.70	
1217	Ice and Other Refrigeration Supplies .....		22.10	
1223	Miscellaneous Food .....		12.00	
3102	Furniture .....		687.67	
3104	Bedding and Linens .....		539.03	
3119	Plumbing Equipment .....		18.98	
				3,236.65

## Laundering:

1107	Unskilled Labor .....	\$	123.65	
1904	Outside Laundering and Cleaning .....		9.18	
3105	Laundry Equipment .....		1,613.52	
				1,746.35

## Medical and Surgical Care:

1206	Medical and Surgical Supplies .....	\$	3.14	
1207	Drugs and Medicines .....		54.60	
3106	Medical and Surgical Equipment .....		13.96	
				71.70

## Light, Heat, Power and Water:

1106	Skilled Labor .....	\$	1,065.00	
1107	Unskilled Labor .....		795.54	
1224	Coal (Including Freight) .....		3,158.11	
3118	Power and Heating Plant Equipment .....		1,074.40	
				6,093.05

## Care of Buildings, Grounds and Equipment:

1106	Skilled Labor .....	\$	654.35	
1105	Supervisors' Salaries .....		50.00	
1107	Unskilled Labor .....		8,331.02	
1219	Plumbing Supplies and Materials .....		1,930.56	
1220	Electrical Supplies and Materials .....		836.59	
1221	General Supplies and Materials .....		3,852.52	
1801	Repairs to Equipment and Fixtures .....		328.37	
1802	Repairs to Buildings and Structures .....		792.12	
3121	General Equipment .....		19.73	
				16,795.26

## Instructional:

1102	Professional and Technical Salaries .....	\$	42,695.06	
1103	Clerical Salaries .....		81.25	
1109	Per Diem and Fees .....		3.00	
1208	Laboratory Supplies and Materials .....		265.58	
1209	Classroom and Teachers' Supplies .....		417.01	

RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND—*Continued*DISBURSEMENTS:—*Continued*INSTRUCTIONAL:—*Continued*

1210 Library Supplies.....	\$	44.65	
3108 Laboratory Equipment.....		158.55	
3109 Classroom and Teachers' Equipment.....		1,152.12	
3110 Library Equipment and Stock.....		1,300.00	
	\$		46,117.22

## Recreational:

1212 Recreational Supplies.....	\$	43.04	
3112 Recreational Equipment.....		20.70	
			63.74

## Agricultural:

1105 Supervisors' Salaries.....	\$	1,300.00	
1106 Skilled Labor.....		2.10	
1107 Unskilled Labor.....		1,745.07	
1214 Farm and Dairy Supplies.....		391.34	
1215 Forage and Supplies for Animals.....		1,780.81	
1601 Motor Vehicles Upkeep.....		2.00	
1801 Repairs to Equipment and Fixtures.....		10.10	
3114 Farm and Dairy Equipment.....		215.75	
3115 Livestock.....		125.00	
			5,572.17

Total Disbursements.....\$ 125,877.52

Book Balance June 30, 1927.....\$ 109.42

SCHEDULE E-1

## INSTITUTIONAL RECEIPTS

*July 1, 1926 to June 30, 1927*

## Subsistence:

Board.....	\$	55,860.17	
Light, Heat, Power and Water (sale of coal).....		384.55	

## Care of Buildings, Grounds and Equipment:

Rent.....		800.75	
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## Instructional:

Fees.....		15,461.00	
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## Agricultural:

Sales of Farm Products.....	\$	1,138.51	
Sales of Hides.....		70.99	
			1,209.50
Miscellaneous.....		657.37	

Total Institutional Receipts.....\$ 74,373.34

## SCHEDULE E-2

## CASH RECONCILIATION—MAINTENANCE FUND

*Fiscal Year Ended June 30, 1927*

Overdraft as shown per Audit June 30, 1926 .....	\$	15,609.59
June Deposit Credited in July 1926 .....		15,719.01
Book Balance June 30, 1926 .....	\$	109.42
Receipts .....	\$	125,877.52
Disbursements .....		125,877.52
Book Balance June 30, 1927 .....	\$	109.42
Less:		
Check Charged September 6 In Error .....	\$	4.50
Check Charged September 13 In Error .....		814.11
Check Charged October 7 In Error .....		11.10
Check Charged November 16 In Error .....		3.30
Check Charged December In Error .....		1.50
Check Charged December 22 In Error .....		22.01
Check Charged June 28 In Error .....		2.20
		858.72
	\$	749.30
Add: Deposit—Transfer from Permanent Improvement Fund .....	\$	1,500.00
Error in Bank August 1926 .....		.01
		1,500.01
	\$	750.71
Less:		
June Requisition Credited in Bank July 1927 .....		15,173.98
	\$	14,423.27
Add:		
Outstanding Checks .....		19,575.69
Cash Balance Watauga County Bank—June 30, 1927 .....	\$	5,152.42

## SCHEDULE E-3

## CASH RECONCILIATION—PERMANENT IMPROVEMENT FUND

*Fiscal Year Ended June 30, 1927*

Overdraft as Per Audit June 30, 1926 .....	\$	607.68
June Settlement Received in July 1926 .....		1,239.11
	\$	631.43
Receipts .....		9,040.84
	\$	9,672.27
Disbursements .....		7,066.49
	\$	2,605.78
Less: Permanent Improvement Check Transferred to Maintenance .....		1,500.00
Book Balance June 30, 1927 .....	\$	1,105.78
Add: Outstanding Checks .....		22.01
Cash Balance Watauga County Bank—June 30, 1927 .....	\$	1,127.79

## EXHIBIT F

## PER CAPITA COST

*July 1, 1926 to June 30, 1927*

	Cost of Operation	Average Number Students	Per Capita Cost per Period	Per Capita Cost per Day
Maintenance:				
Office and Administration .....	\$ 17,286.69	408	\$ 42.37	\$ .1262
Subsistence .....	26,976.65		66.12	.1968
Housekeeping .....	3,236.65		7.93	.0236
Laundrying .....	1,746.35		4.28	.0127
Medical and Surgical Care .....	71.70		.18	.0005
Light, Heat, Power and Water .....	6,093.05		14.93	.0444
Care of Buildings, Grounds and Equipment .....	16,795.26		41.17	.1225
Instructional .....	46,117.22		113.03	.3364
Recreational .....	63.74		.16	.0005
Agricultural .....	5,572.17		13.67	.0407
	\$ 123,959.48		\$ 303.84	\$ .9043
Food .....	\$ 20,829.31		\$ 51.05	\$ .1519
Number of School Days, 336.				
Summer School Reserve 1925-1926 .....	\$ 3,608.46			
Summer School Reserve 1926-1927 .....	5,526.50			

## EXHIBIT H

## RECEIPTS AND DISBURSEMENTS—MIDDLE FORK LOAN FUND

*July 1, 1926 to June 30, 1927*

Bank Balance July 1, 1927—Overdrawn .....	\$	3.87
Receipts:		
From New River Light and Power Company .....	\$	3,965.00
From Payment of Students Notes and Interest .....		1,282.87
		<u>5,247.87</u>
	\$	5,244.00
Disbursements:		
Loans to Students .....		5,305.70
Bank Balance June 30, 1927—Overdrawn .....	\$	<u>61.70</u>

## EXHIBIT I

RECEIPTS AND DISBURSEMENTS—NEW RIVER LIGHT AND POWER  
COMPANY*July 1, 1926 to June 30, 1927*

## Receipts:

Sale of Electric Current .....	\$	10,539.88	
C. S. Stevenson, Payment of Loan .....		200.00	
W. D. Farthing, Payment of Loan .....		43.96	
W. Triplett, Payment of Loan .....		96.12	
R. L. Bingham, Payment of Loan .....		283.29	
R. L. Bingham Payment of Loan .....		271.65	
A. S. N. S. Payment of Loan .....		200.00	
Bad Checks made good .....		339.30	
Total Receipts .....	\$		11,974.20

## DISBURSEMENTS:

## Personal Services:

Superintendent .....	\$	1,200.00	
Collector .....		545.46	
			\$ 1,745.46
Supplies and Materials .....			2,121.04
Traveling Expenses .....			20.00
Telephone .....			2.05
Freight and Express .....			104.87
Settlement for Accident .....			50.00
Returned Checks Charged Back .....			358.83
Operating Expenses (Pay roll, etc.) .....			1,284.71

## Loan:

To Middle Fork Loan Fund .....	\$	3,965.00	
To W. D. Farthing .....		43.96	
To R. L. Bingham .....		283.29	
To R. L. Bingham .....		271.65	
To C. S. Stevenson .....		200.00	
To Appalachian State Normal School .....		200.00	
To Masonic Loan Fund .....		300.00	
To Board of Education .....		310.00	
To W. Triplett .....		96.12	
			5,670.02

Total Disbursements .....			11,356.98
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Book Balance June 30, 1927 .....	\$	617.22
Overdraft as Per Bank Balance June 30, 1926 .....		52.32

	\$	564.90
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Cash on Hand—Peoples Bank and Trust Co., 6-30-1927 .....	\$	545.37
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## Returned Checks on Hand 6-30-1927:

A. S. Johnson .....	\$	1.88	
Teague Brothers .....		4.55	
J. F. Loville .....		10.00	
E. L. Teague .....		3.10	
			19.53

	\$	564.90
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# EAST CAROLINA TEACHERS COLLEGE

## GREENVILLE

### CAPITAL ASSETS

EXHIBIT A

*Fiscal Year Ended June 30, 1927*

**Buildings and Equipment:**

West Dormitory .....	\$ 43,095.00
Administration Building .....	342,290.00
East Dormitory .....	92,745.00
Dormitory A .....	179,601.00
Dormitory B .....	249,507.00
Library .....	140,660.00
Faculty Dormitory .....	173,623.00
Campus Building .....	303,331.00
Power Plant No. 1 .....	101,358.00
Power Plant No. 2 .....	48,609.00
Dining Hall .....	34,537.00
Infirmary .....	10,963.00
Model School No. 1 .....	70,000.00
Model School No. 2 .....	32,000.00
President's Home .....	11,692.00
Four Faculty Homes .....	42,000.00
Potato House .....	922.00
Cottage .....	1,000.00
Three Garages .....	2,600.00
Garage .....	4,107.00
Y. W. C. A. Hut .....	1,600.00
92¼ Acres .....	70,732.00
Grading and Terracing .....	20,122.00
Landscaping .....	4,649.00
Walks and Pavements .....	9,172.00
Fences .....	280.00
Transmission Lines .....	12,361.00
Underground Piping .....	73,571.00
Sewers and Drains .....	20,815.00
Railroad Spur Tract .....	20,000.00
Motor Vehicles .....	600.00
<b>Total .....</b>	<b>\$ 2,118,542.00</b>

EXHIBIT B

### INCOME AND EXPENSE—PERMANENT IMPROVEMENT FUND

*July 1, 1926 to June 30, 1927*

**Income:**

Balance Unexpended—Appropriation \$250,000.00—Chapter 192, 1925 Public Laws .....

**Expense:**

J. E. Beaman Construction Company .....	\$ 2,033.66
Town of Greenville .....	89.10
Dermott Heating Company .....	2,132.88
H. A. Underwood Company .....	257.56
J. E. Beaman Construction Company .....	509.00
General Seating Company .....	3,550.80
General Seating Company .....	79.20
	<u>8,643.20</u>

Balance Unexpended June 30, 1927 .....

\$ 218.83

## EXHIBIT C

RECEIPTS AND DISBURSEMENTS—PERMANENT IMPROVEMENT  
FUND*July 1, 1926 to June 30, 1927*

## Receipts:

October 30—Appropriation, B. R. Lacy, State Treasurer.....	\$ 2,122.76
November 6—Appropriation, B. R. Lacy, State Treasurer.....	2,390.44
December 21—Appropriation, B. R. Lacy, State Treasurer.....	500.00
January 22—Appropriation, B. R. Lacy, State Treasurer.....	3,550.80
March 31—Appropriation, R. B. Lacy, State Treasurer.....	77.70
April 6—Appropriation, B. R. Lacy, State Treasurer.....	1.50

Total Receipts.....	\$ 8,643.20
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## Disbursements:

J. E. Beaman Construction Company.....	\$ 2,033.66
Town of Greenville.....	89.10
Dermott Heating Company.....	2,132.88
H. A. Underwood Company.....	257.56
J. E. Beaman Construction Company.....	500.00
General Seating Company.....	3,550.80
General Seating Company.....	79.20

Total Disbursements.....	\$ 8,643.20
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## EXHIBIT D

## INCOME AND EXPENSE—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Income:

Appropriation—Chapter 275—Public Laws 1925.....	\$ 160,000.00
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## Institutional Receipts:

Receipts of the Fiscal Year ended June 30, 1926, applicable to the operation of the expired term of 1926 Summer School.....	\$ 22,980.74
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## Receipts for the Period:

Office and Administration.....	\$ 22.75
Subsistence.....	94,322.30
Housekeeping.....	10,157.80
Laundering.....	18,096.70
Medical and Surgical Care.....	3,379.89
Nursing and Attendance.....	3,379.89
Light, Heat, Power and Water.....	13,055.40
Care of Buildings, Grounds and Equipment.....	2,367.25
Instructional.....	9,502.88
Agricultural.....	52.50

Total Receipts for the Period.....	\$ 154,337.36
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Deduct: Deferred for the operation of the Unexpired term of the 1927 Summer School.....	20,080.00
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134,257.36
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Total Institutional Receipts.....	157,238.10
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Total Income.....	\$ 317,238.10
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INCOME AND EXPENSE—MAINTENANCE FUND—*Continued*

## Expense:

Office and Administration .....	\$ 30,653.92	
Subsistence .....	76,915.29	
Housekeeping .....	9,974.06	
Laundering .....	15,939.14	
Medical and Surgical Care .....	1,568.21	
Nursing and Attendance .....	2,619.15	
Light, Heat, Power and Water .....	35,337.91	
Care of Buildings, Grounds and Equipment .....	17,468.97	
Instructional .....	122,006.87	
Agricultural .....	2,292.29	
	<u>\$</u>	<u>314,775.81</u>
Cash Balance June 30, 1927—Excess Income over Expense .....	\$	<u>2,462.29</u>

## EXHIBIT E

## RECEIPTS AND DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

Balance—July 1, 1926 .....	\$	22,980.74
Receipts:		
From B. R. Lacy, State Treasurer .....		309,734.74
Total Receipts from State Treasurer .....	\$	<u>332,715.48</u>
Less:		
Receipts Deferred .....		20,080.00
Total Receipts .....	\$	<u><u>312,635.48</u></u>
Disbursements:		
Office and Administration .....	\$	30,616.92
Subsistence .....	74,939.39	
Housekeeping .....	9,974.06	
Laundering .....	15,939.14	
Medical and Surgical .....	1,568.21	
Nursing and Attendance .....	2,619.15	
Light, Heat, Power and Water .....	35,301.73	
Care of Buildings, Grounds and Equipment .....	17,468.97	
Instructional .....	121,915.62	
Agricultural .....	2,292.29	
Total Disbursements .....	\$	<u><u>312,635.48</u></u>

SCHEDULE E-1

## INSTITUTIONAL RECEIPTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

Office and Administration:		
Sale of Paper .....	\$	22.75
Subsistence:		
Board—Students and Teachers .....	\$	94,289.00
Sale of Ice .....		4.65
Guest Board .....		28.65
		94,322.30
Housekeeping:		
Rooms—Students and Teachers .....	\$	10,154.20
Sale of Sink Stoppers .....		3.60
		10,157.80
Laundering:		
Laundry—Students and Teachers .....	\$	17,407.20
Outside or Extra Laundry .....		689.50
		18,096.70
Medical and Surgical Care:		
Fees—Students and Teachers .....		3,379.89
Nursing and Attendance:		
Fees—Students and Teachers .....		3,379.89
Light, Heat, Power and Water:		
Fees—Students and Teachers .....		13,055.40
Care of Buildings, Grounds and Equipment:		
House Rent .....	\$	2,205.00
Garage Rent .....		48.00
Sale of Brick .....		52.00
Hauling Baggage .....		50.25
Sale of Locks .....		12.00
		2,367.25
Instructional:		
Student Fees—For Textbooks .....	\$	3,394.33
Day Students .....		4,020.00
Library Fines .....		28.05
Sale of Textbooks .....		30.50
Tuition .....		140.00
Piano Fee .....		1,890.00
		9,502.88
Agricultural:		
Sale of Produce .....	\$	26.25
Sale of Wood .....		20.25
Impounding Stray Hogs .....		6.00
		52.50
Total Institutional Receipts .....	\$	154,337.36

## SCHEDULE E-2

## DISBURSEMENTS—MAINTENANCE FUND

*July 1, 1926 to June 30, 1927*

## Office and Administration:

1101	Executive Salaries .....	\$ 15,983.33	
1103	Clerical Salaries .....	8,373.34	
1109	Per Diem and Fees .....	389.84	
1201	Office Supplies .....	349.18	
1301	Postage .....	680.37	
1302	Telephone and Telegraph .....	525.29	
1401	Hotels and Meals .....	315.27	
1402	Railroad and Other Fares .....	382.35	
1403	Mileage Allowance .....	560.85	
1501	Printing: Stationery, Office Forms, Etc. ....	727.16	
1502	Printing: Reports, Bulletins, Etc. ....	813.82	
2203	Premiums: Official Bonds .....	60.00	
3101	Office Equipment and Furnishings .....	760.84	
1801	Repairs to Equipment .....	19.21	
1502 A	Advertising .....	200.61	
1110	Audit—Special Work .....	341.39	
3110 N	Library Equipment and Stock .....	129.07	
3110 R	Library Equipment and Stock .....	5.00	
		\$	30,616.92

## Subsistence:

1105	Supervisors' Salaries .....	\$ 2,759.08	
1106	Skilled Labor .....	2,783.00	
1107	Unskilled Labor .....	7,228.88	
1203	Food (Including Freight) .....	56,585.55	
3103	Dining Room and Kitchen Equipment .....	2.45	
1202	Cleaning Supplies .....	532.14	
1217	Ice Plant Supplies .....	67.71	
1801	Repairs .....	106.68	
1224	Dining Room Coal .....	1,845.54	
3104 R	Linen .....	.96	
1221	General Supplies and Materials .....	1.50	
3103 R	Dining Room and Kitchen Equipment .....	2,855.66	
1204	Sewing Supplies and Dry Goods .....	170.24	
			74,939.39

## Housekeeping:

1105	Supervisors' Salaries .....	\$ 4,985.00	
1107	Unskilled Labor .....	3,289.75	
1202	Cleaning and Household Supplies .....	706.76	
1217	Ice and Other Refrigeration Supplies .....	161.00	
3104 R	Bedding and Linen .....	61.62	
1201	Office Supplies .....	20.05	
1228	.....	458.75	
3102 R	Furniture and Furnishings .....	267.90	
1226	.....	23.23	
			9,974.06

## Laundering:

1105	Supervisors' Salaries .....	\$ 1,185.00	
1107	Unskilled Labor .....	13,549.75	
1205	Laundry Supplies .....	907.63	
3105	Laundry Equipment .....	50.30	
1801	Repairs to Equipment and Fixtures .....	21.22	
3105 R	Equipment .....	207.94	
1220	Electrical Supplies .....	17.30	
			15,939.14

DISBURSEMENTS—MAINTENANCE FUND—*Continued*

## Medical and Surgical Care:

1102	Professional and Technical Salaries .....	\$	1,217.00	
1206	Medical and Surgical Supplies .....		39.51	
1207	Drugs and Medicines .....		231.70	
1501	Printing .....		13.50	
3104 R	Beddings and Linens .....		59.10	
1220	Electrical Supplies .....		.45	
3120 R	Electrical Equipment .....		6.95	
			<hr/>	\$ 1,568.21

## Nursing and Attendance:

1102	Professional and Technical Salaries .....	\$	2,142.00	
1105	Supervisors' Salaries .....		180.00	
1107	Unskilled Labor .....		297.15	
			<hr/>	2,619.15

## Light, Heat, Power and Water:

1106	Skilled Labor .....	\$	5,433.34	
1107	Unskilled Labor .....		4,958.39	
1218	Power and Heating Plant Supplies .....		2,400.54	
1224	Coal .....		20,155.16	
1701	Light, Power and Water .....		1,988.81	
1220	Electrical .....		365.49	
			<hr/>	35,301.73

## Care of Buildings, Grounds and Equipment:

1105	Supervisors' Salaries .....	\$	2,466.66	
1106	Skilled Labor .....		1,800.00	
1107	Unskilled Labor .....		9,140.90	
1213	Botanical and Ground Supplies .....		5.95	
1219	Plumbing Supplies and Materials .....		124.48	
1220	Electrical Supplies and Materials .....		136.33	
1801	Repairs to Equipment and Fixtures .....		20.25	
1802	Repairs to Buildings and Structures .....		1,438.56	
3121	General Equipment .....		20.00	
1601	Automobile Supplies .....		144.50	
1222	Clothing for Policeman .....		146.80	
1221	General Supplies and Materials .....		8.25	
1227	Buildings Supplies and Materials .....		107.90	
1803	Repairs to Roads and Walks .....		883.87	
1604	Repairs to Motor Vehicles .....		49.10	
3120 R	Electrical Equipment .....		22.00	
1805	Repairs to Machinery .....		55.75	
3109 N	Classroom and Teachers' Equipment .....		40.15	
1804	Repairs to Sewers and Drains .....		51.26	
3102 R	Instructional Furnisher .....		27.00	
1224	Coal .....		2.90	
1221	General Supplies and Materials .....		776.36	
			<hr/>	17,468.97

## Instructional:

1102	Professional and Technical Salaries .....	\$	105,175.65	
1103	Clerical Salaries .....		4,049.99	
1109	Per Diem and Fees .....		150.00	
1208	Laboratory Supplies and Materials .....		146.23	
1209	Classroom and Teachers' Supplies .....		2,025.40	
1210	Library Supplies .....		260.98	
1218	Heating Supplies .....		4.80	
3108 N	Laboratory Equipment .....		32.37	
3109	Classroom and Teachers' Equipment .....		136.90	
1601	Automobile Upkeep .....		146.42	
1209 B	Textbooks .....		2,388.30	
1223	Fuel .....		49.70	
1501	Printing .....		132.00	
1801	Repairs (Contractual) .....		476.50	

DISBURSEMENTS—MAINTENANCE FUND—*Continued*Instructional:—*Continued*

1401	Hotel and Meals.....	\$	98.49	
1402	Railroad and Other Fares.....		263.72	
1603	Auto Accessories.....		6.75	
1604	Auto Repairs.....		67.12	
1110	Special Fees.....		162.50	
1220	Electrical Supplies and Materials.....		5.85	
1605	.....		1.50	
3108 N	Power and Heating Plant Equipment.....		1,889.89	
3109 N	Classroom and Teachers' Equipment.....		1,297.33	
3110 N	Library Equipment and Stock.....		2,917.83	
3109 R	Classroom and Teachers' Equipment.....		6.50	
1201	Office Supplies.....		6.78	
3121 N	General Equipment.....		1.35	
1507	Binding Reports, Etc.....		14.77	
				\$ 121,915.62

## Agricultural:

1107	Unskilled Labor.....	\$	1,106.00	
1224	Farm and Dairy Supplies.....		292.04	
1215	Forage and Supplies for Animals.....		55.80	
1801	Repairs to Equipment and Fixtures.....		20.75	
3114	Farm and Dairy Equipment.....		1.00	
3114 R	Farm and Dairy Equipment.....		92.75	
1226	Fertilizer.....		723.95	
				2,292.29

Total Disbursements.....\$ 312,635.48

SCHEDULE E-3

## CASH RECONCILEMENT

*Fiscal Year Ended June 30, 1927*

## Maintenance:

Balance—The National Bank of Greenville, including \$1,500.00 Imprest Fund.....	\$	21,414.99	
Add: Settlement for June not credited.....		22,874.93	
			\$ 44,289.92
Deduct: Outstanding Checks.....			44,289.92

## SCHEDULE E-6

## PER CAPITA COST

*July 1, 1926 to June 30, 1927*

	Average Number Pupils	Cost of Operation	Average Per Capita Cost per Period	Average Per Capita Cost per Day
Maintenance:				
Office and Administration .....	673	\$ 30,653.92	\$ 45.55	\$ .1423
Subsistence .....		76,915.29	114.29	.3572
Housekeeping .....		9,974.06	14.82	.0463
Laundering .....		15,939.14	23.68	.0740
Medical and Surgical Care .....		1,568.21	2.33	.0072
Nursing and Attendance .....		2,619.15	3.89	.0122
Light, Heat, Water and Power .....		35,337.91	52.50	.1640
Care of Buildings, Grounds and Equipment .....		17,468.97	25.96	.0811
Institutional .....		122,006.87	181.29	.5666
Agricultural .....		2,282.29	3.41	.0107
Total .....		\$314,775.81	\$ 467.72	\$ 1.4616
Subsistence:				
Food Items .....		\$ 57,785.55	\$ 85.86	\$ .2683
Farm Products Consumed as Food .....		4,021.75	5.98	.01868
Total .....		\$ 61,807.30	\$ 91.84	\$ .28698

Days Run, 320

EXHIBIT G

## FARM

*July 1, 1926 to June 30, 1927*

	Quantity	Price	Amount	Total
Farm Products Consumed as Food:				
Sweet Potatoes.....	303 Bu.	\$ 1.50	\$ 454.50	
Irish Potatoes.....	33 $\frac{3}{4}$ Bbls.	5.00	166.25	
Watermelons.....	1,175	.10	117.50	
Watermelons.....	1,395	.30	418.50	
Cucumbers.....	73 Bu.	3.75	273.75	
Squash.....	95	2.50	237.50	
Mustard.....	27 Bbls.	1.50	40.50	
Cantaloupes.....	780	.10	78.00	
Lettuce.....	20 Bu.	3.00	60.00	
Turnips.....	98 Bu.	2.00	196.00	
Beets.....	87 Bu.	1.50	130.50	
Onions.....	790 Doz.	.05	39.50	
Carrots.....	31 Bu.	2.00	62.00	
Radishes.....	2 Bu.	1.00	2.00	
Cabbage.....	52 Bbls.	3.00	156.00	
Kale.....	24 Bbls.	3.00	72.00	
Peppers.....	29 Bbls.	4.50	130.50	
Snap Beans.....	100 Bu.	3.00	300.00	
Roasting Ears Corn.....	62 Bbls.	7.00	434.00	
Tomatoes.....	143 $\frac{1}{2}$ Bu.	3.00	430.50	
Okra.....	8 Bu.	4.00	32.00	
Strawberries.....	850 Qts.	.20	170.00	
Strawberries.....	81 Qts.	.25	20.25	
Total.....				\$ 4,021.75
Farm Products Consumed on Farm:				
Hay.....	3 Tons	32.00	\$ 96.00	
Oats.....	4 Tons	45.00	180.00	
Corn.....	225 Bu.	1.50	337.50	
Ensilage.....	6 Tons	10.00	60.00	
				673.50
Farm Products Consumed Otherwise:				
Sales of Products.....				52.50
Total.....				\$ 4,747.75
Less: Cost of Operations:				
Maintenance.....			\$ 2,292.29	
Farm Products consumed on Farm.....			673.50	
				2,965.79
Nominal Profit on Operations.....				\$ 1,781.96









